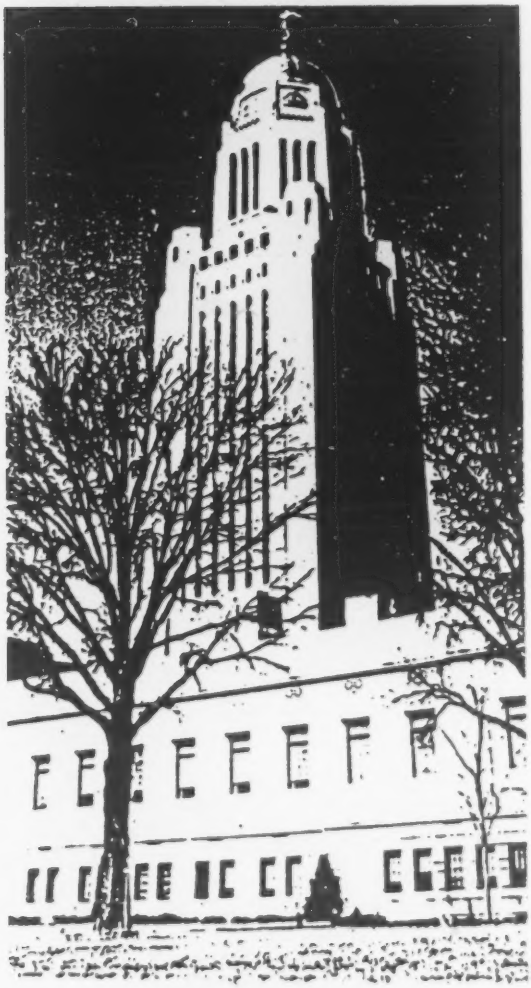
S4950-1-4(A)

NEBRASKA DEPARTMENT OF REVENUE



ANNUAL REPORT 1985

DONNA KARNES

STATE TAX COMMISSIONER

4-545-85

NEBRASKA DEPARTMENT OF REVENUE

State Office Building
P.O. Box 94818
301 Centennial Mall South
Lincoln, Nebraska 68509-4818
Telephone: (402) 471-2971

Donald S. Leuenberger	State Tax Commissioner
Roger W. Hirsch	Deputy Tax Commissioner
Anne W. Erwin	Deputy Tax Commissioner
Donald D. Adams	Public & Governmental Affairs Counsel
Peter L. Andersen	Controller
Timothy A. Young	Personnel Manager
Jerald L. Buss	Administrator, Audit Division
M. Jean Andrew	Administrator, Charitable Gaming Division
James S. Harrington	Administrator, Field Services Division
Larry D. Worth	Administrator, Property Tax Division
Gary B. Heinicke	Administrator, Research Division
Leonard J. Sloup	Administrator, Revenue Operations Division
James E. Quinn	Administrator, Administrative Services Division
James J. Masonbrink	Administrator, Tax Policy Division

FOR NEBRASKA TAX ASSISTANCE CONTACT YOUR REGIONAL OFFICE

or in Nebraska Dial Toll Free Your Long Distance Access Number and 800-742-7474

If you are located outside Nebraska you must call 402-471-2971

SCOTTSBLUFF

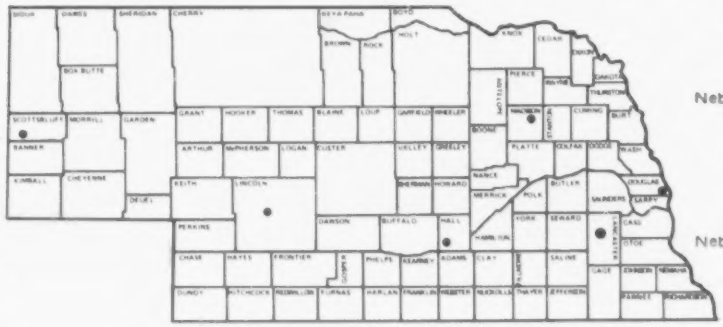
Panhandle State Office Complex
4500 Avenue I, Box 1500
Scottsbluff, Nebraska 69361
Telephone (308) 632-1200

NORTH PLATTE

Craft State Office Building
200 South Silber Street
North Platte, Nebraska 69101
Telephone (308) 532-8250

GRAND ISLAND

114 Beltzer Building
231 South Locust Street
Grand Island, Nebraska 68801
Telephone (308) 381-5725



NORFOLK

126 South Fourth Street
Norfolk, Nebraska 68701
Telephone (402) 371-1620

OMAHA

Nebraska State Office Building
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102
Telephone (402) 554-2065

LINCOLN

Nebraska State Office Building
301 Centennial Mall South
Lincoln, Nebraska 68509
Telephone (402) 471-2971

TABLE OF CONTENTS

GENERAL INFORMATION

Nebraska Department of Revenue Internal Organization . . . 1
Table 1 — State Revenue Sources . . . 4
Table 2 — Per Capita Income in Nebraska . . . 9
Total Personal Income in Nebraska . . . 9
Table 3 — 1985 State Tax Revenue per Capita . . . 10
Table 4 — Comparison of 1984 and 1983 Total Personal Income and 1984 per Capita Personal Income by County . . . 11
Table 5 — State Funds Distributed to Local Government Subdivision . . . 12
Table 6 — Chronology of Nebraska Income Tax Rates and Sales Tax Rates . . . 13

INCOME TAX

Income Tax Report . . . 15
Table 1 — 1984 Individual Income Tax Statistics by County . . . 18
Table 2 — 1984 Farmers, Ranchers and Fishermen Income Tax Statistics . . . 20
Table 3 — Nebraska Individual Income Tax Liability by County . . . 21
Table 4 — Average Individual Tax Liability per Return for 1984 . . . 26
Per Capita Average Individual Income Tax Liability for 1984 . . . 26
Table 5 — Analysis of 1984 Nebraska Individual Income Tax Liability . . . 27
Table 6 — Analysis of 1984 for Motor Fuel Tax Credit . . . 27
Table 7 — Analysis of 1984 for Credit of Tax Paid to Antoher State . . . 28
Table 8 — Anaylsis of 1984 Elderly Tax Credits . . . 28
Table 9 — Analysis of 1984 for Energy Source Tax Credits . . . 29
Table 10 — General Fund Individual Income Tax Cash Receipts . . . 29
Table 11 — Withholding Tax Cash Revenues . . . 30
Table 12 — General Fund Corporate Income Tax Receipts . . . 30
Table 13 — Analysis of Corporate Income Tax Returns for 1984 . . . 31

SALES TAX

Sales Tax Report . . . 33
Table 1 — Total Net Taxable Sales and State Sales Tax . . . 35
Table 2 — Sales Tax on Motor Vehicles . . . 40
Table 3 — Sales Tax Statistics by Nebraska Business Classification . . . 41
Table 4 — Nebraska Business Classification Sales by County . . . 48
Table 5 — City Sales Tax Returned to Municipalities . . . 56
Table 6 — General Fund Sales Tax Cash Revenues . . . 56
Table 7 — General Fund Sales Tax Cash Receipts . . . 57

MISCELLANEOUS TAX

Miscellaneous Tax Report . . . 59
Table 1 — General Fund Miscellaneous Tax Cash Receipts . . . 61
Table 2 — Alcoholic Beverage Gallonage and Revenue for 1985 . . . 62
Alcoholic Beverage Gallonage and Revenue for 1970 — 1985 . . . 62
Table 3 — Nebraska Cigarette Tax Receipts . . . 63
Table 4 — Comparative Parimutuel Report . . . 64
Table 5 — Importing Dealers Net Taxable Gallons and Calculated Net Tax Due . . . 67
Table 6 — Special Fuels Net Taxable Gallons and Calculated Net Tax Due . . . 67
Table 7 — Aviation Fuels Net Taxable Gallons for 1984 — 1985 . . . 68
Table 8 — Gasohol Net Taxable Gallons . . . 68
Table 9 — Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due for 1985 . . . 69
Table 10 — Litter Fee Receipts . . . 69
Table 11 — Lodging Tax Returned to Counties for 1985 . . . 70
Table 12 — Bingo, Lottery, Raffle and Pickle Card Distributor Tax Receipts . . . 71

PROPERTY TAX

Property Tax Report . . . 73
Table 1 — History of Assessed Valuation and Total Property Tax . . . 76
Table 2 — Tangible Property Taxes Levied . . . 77
Table 3 — Actual Valuation, Property Taxes Levied, Rate and Distributions of State Aid for 1985 . . . 78
Table 4 — Cities and Villages Valuations and Levies for 1985 . . . 79
Table 5 — Distribution of Payments in Lieu of Taxes by Public Power Districts for 1985 . . . 85
Table 6 — Selected Property Taxes Levied for 1985 . . . 86
Table 7 — Actual Value as Set by State Board of Equalization for 1985 . . . 88
Table 8 — Valuation of All Personal Property for 1985 . . . 89
Table 9 — Valuation of All Real Estate, Oil and Mineral Interest for 1985 . . . 90
Table 10 — Actual Value of Personal Property for 1985 . . . 91
Table 11 — Actual Value of Miscellaneous Schedules for 1985 . . . 92
Table 12 — Actual Value of Rural Real Estate for 1985 . . . 93
Table 13 — Actual Value of Agricultural Real Estate for 1985 . . . 94
Table 14 — Actual Value of Urban Real Estate for 1985 . . . 96

Index . . . 99

GENERAL INFORMATION

In 1985, 88.2 percent of all the revenues collected by the state were collected by the Nebraska Department of Revenue. Of these revenues the tax collections were $982.7 million, an increase of $5.6 million or 0.6 percent above 1984. The receipts from permits, fees, and licenses collected by the Nebraska Department of Revenue increased from 1984 by $0.1 million to $1.4 million.

More than three-quarters of the Department's tax collections in 1985 were from sales and income taxes. The individual income tax increased $17.7 million to $325.5 million in 1985, an increase of 5.8 percent from 1984. Corporation franchise or income tax collections were $52.2 million in 1985, down $8.3 million (13.7 percent) from the previous year. State sales and use tax collections for 1985 amounted to $346.1 million, including $42.0 million for sales tax on motor vehicles, a decrease of $7.8 million or 2.2 percent below 1984.

ORGANIZATION

The Nebraska Department of Revenue implements the tax statutes in Nebraska and directly administers all major state tax revenues, with indirect authority over all other state revenues. The organization of the Department is such that separate divisions perform all similar operations, regardless of tax type.

There are eight functional divisions of the Nebraska Department of Revenue which work in concert toward the goal of efficient and economical administration of the Nebraska revenue laws.

ADMINISTRATION

Administration includes the State Tax Commissioner, Deputy Tax Commissioner, administrative staff, Public and Governmental Affairs Counsel, Controller, and Personnel Officer. The administrative staff provides support necessary for

carrying out the duties of the State Tax Commissioner and Deputy Tax Commissioner.

The Controller is the chief accounting officer for the organization and is also responsible for preparation of the Department's budget, the cashiering function, and the maintenance of internal control.

The Personnel Officer is responsible for the development and management of the Department's policies and procedures involving employment practices, employee benefits, wage and salary administration, agency staffing, personal services budgeting, employee payroll services, and management training.

ADMINISTRATIVE SERVICES

The Administrative Services Division is responsible for the design, coordination, and scheduling of all data processing operations within the Department of Revenue and serves as the liaison between the agency and the Department of Administrative Services, Central Data Processing Division. The System Section analyzes new and existing tax programs and develops effective systems in accordance with statutory requirements and Departmental policy. Constant awareness for possible implementation of technological advances in both computer software and hardware is a vital function of this division.

It also provides office support services, forms management, and automated text processing and information management for the entire Department and its regional offices. The services include purchasing of office supplies, security, telecommunication, transportation, forms and equipment inventory, office layout and design, and maintenance of the Department's office machines and other equipment.

Coordination of design, production of all departmental forms, and information processing are major functions of Administrative Services Division.

AUDIT

The Audit Division initiates, implements, and controls all income, sales and use, motor fuels, excise, and property tax audits. Audit cases include not only Nebraska corporations and individuals, but also corporations domiciled in other states. Selected taxpayers are audited for all programs in which a tax liability may exist.

Coordinating the exchange of audit information with the Internal Revenue Service, the Multistate Tax Commission, and the revenue departments of other states is also a responsibility of this division.

CHARITABLE GAMING

The Charitable Gaming Division administers, regulates, and enforces bingo, lottery by pickle card, and lottery and raffle activities in Nebraska. The Division is the newest addition to the Department, having been created by the legislature during the 1986 Legislative Session.

The Gaming Division's mission is to oversee all charitable gaming activities to ensure fair play; to collect the gaming revenues owed to the state; to prevent potential undesirable organizations or individuals from engaging in gaming activities; and, to provide information to the public on what is required to conduct a legal gaming activity.

Some of the functions performed by the Division in carrying out its mission include: audits of licensees; field investigations; licensing review; development of necessary forms, regulations, and legislative proposals; representing the Department at administrative hearings, and assisting the Attorney General's office and county attorneys in litigation involving gaming matters.

The Division also develops and provides to the public informational materials outlining the statutory provisions and the reporting requirements necessary to conduct a legal gaming activity. In addition, training materials are developed for and presented to the public and law enforcement units.

FIELD SERVICES

The Field Services Division provides taxpayer assistance and tax collection services. It coordinates communication between taxpayers and the Nebraska Department of Revenue through regional offices in six cities in Nebraska. These offices also allow the Nebraska taxpayer convenient access to the Department and necessary forms, information, and assistance.

The Field Services Division assists and advises taxpayers, providing them with a better understanding of their rights and responsibilities in preparing returns for all tax programs. Field Services implements corrective measures when there are failures or irregularities in registration and reporting. Collection operations employ methods necessary to obtain payment of all delinquent taxes regardless of the program.

PROPERTY TAX

It is the responsibility of the Property Tax Division to supervise and assist in county administration of property taxes for local government. The division represents the Department on appeals to the State Board of Equalization and Assessment and is responsible for drafting revenue rulings, regulations, and legislation for administration of local property tax.

The Property Tax Division also annually revises the Land Valuation and Cost Construction Manuals for state-wide use in appraisal of all property. Appraisal schools are conducted for county assessors, their staff, and the divisional staff. When requested, technical information for county assessors, assistance to county boards, supervision of county appraisals, and mass appraisals are also supplied.

This division has direct responsibility for central valuation and assessment functions with regard to motor vehicles, airlines, and railroads.

RESEARCH

The Research Division collects and compiles statistical and bibliographical material for reports and statistical publications on Nebraska's revenue and maintains the statistical library. The division also analyzes the fiscal impact of legislative tax proposals.

The Research Division prepares state revenue estimates and cash flow projections for use by the Governor's office and Nebraska Legislature.

REVENUE OPERATIONS

The Revenue Operations Division performs processing functions for all tax programs administered by the Department. This division is comprised of the following five sections: Initial Operations, Clearance, Teleprocessing, Post Processing, and Correspondence. More than six million documents received annually must flow through the established processing cycle until they are permanently stored.

TAX POLICY

The Tax Policy Division represents the Department of Revenue at formal tax hearings and at legislative hearings. The division provides assistance to the Nebraska Attorney General in litigation involving revenue issues and coordinates informal conferences resulting from audit assessments.

The Tax Policy Division drafts legislative proposals, implements new revenue laws, and monitors the resulting output to ensure efficient integration with the existing administrative system. The division provides legal advice to other divisions and coordinates the preparation and revision of regulations, revenue rulings, contracts forms, and departmental releases. The division also serves as the liaison between federal and local governments in revenue sharing functions.

STATISTICAL DATA

The major state revenue sources are described in Table 1. This description includes the basis and current rate of the tax, due dates of reports and payment, administration of the tax and the distribution of the tax collections.

Table 2 is a graphic representation of the per capita and total personal income in Nebraska for selected years from 1950 through 1985. Personal income is measured before the deduction of personal income or other personal taxes. Per capita personal income is total personal income divided by total population.

In Table 3, Nebraska's 1985 per capita tax revenue is compared with that of other states.

A comparison of the 1984 and 1983 total personal income by county is given in Table 4. Each county's per capita income and its rank in the state is also shown.

The various aid programs funded by the Legislature from state revenue sources during fiscal year 1984–1985 for the benefit of local political subdivisions are listed in Table 5.

Table 6 is a chronology of the state sales and income tax rates for Nebraska.

Table 1

State Revenue Sources

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Sales/Use Tax	The rate remained at 3½% of gross retail sales for calendar year 1985. The tax rate is set by the Legislature. (Additional local option of ½% or 1%.) (Additional Omaha and Lincoln option of 1½%.)	Reports and payments due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.	Nebraska Department of Revenue	General Fund. Sales/use tax on motor vehicles, trailers, semi-trailers to Highway Allocation Fund.
Income Tax	Individuals – for 1985, 20% of adjusted federal income tax before credits. The tax rate is set by the Legislature for the current year. Corporation income tax for 1985 is 5.0% of the first $50,000 from Nebraska sources and 7.0% of income over $50,000.	Returns and payments due on the federal return and payment dates. Withholding returns and payments due the last day of the month for each preceding quarterly reporting period and the 15th of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	General Fund
Motor Fuels	Effective July 1, 1985 the gasohol tax rate changed from 5 cents to 3 cents per gallon less than the tax rate on motor vehicle fuels not containing a blend. Effective October 1, 1985 the basic motor fuels tax rate increased 1 cent to 12½ cents per gallon. Added to the basic motor fuels tax rate is the variable excise tax rate. The variable excise tax rate as of July 1, 1985 increased from 3.7% to 5.3% of the statewide average cost of motor fuels purchased by the state of Nebraska. The motor fuels, gasohol, and variable tax rates respectively for 1985 by quarter are as follows: Jan.-Mar. 14.9, 9.9, 3.4, Apr.-June 14.5, 9.5, 3.0, July-Sept. 16.4, 13.4, 4.9, Oct.-Dec. 17.4, 14.4, 4.9.	Interstate motor carrier reports and payments due the last day of each month for the preceding month or quarterly period. All other returns and payments due on the 20th of each month for the preceding month.	Nebraska Department of Revenue	Two cent portion of all Motor Fuels to City and County Road Fund. Variable excise tax portion to Highway Cash Fund. Remainder to Highway Trust Fund.

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Aviation Fuels Tax	The aircraft fuels tax rate for the period Jan. 1-Sept. 30, 1985 was 5 cents per gallon; 2½ cents per gallon refundable to all users, 5 cents per gallon refundable to licensed aircraft schools. Effective Oct. 1, 1985 aircraft fuels were redefined for taxing purposes as aviation gasoline to be taxed at 5 cents per gallon and aviation jet fuel to be taxed at 3 cents per gallon. In addition aircraft fuels purchased after Sept. 30, 1985 no longer qualified for a refund of half of the tax paid when used for non-instructional purposes.	Returns and payments due 20th of each month for preceding month.	Nebraska Department of Revenue	General Fund – 1% of the tax collections. Department of Aeronuatics Cash Fund – remainder.
Cigarette Tax	The cigarette tax rate is 18 cents on packages containing 20 or fewer cigarettes and 22½ cents on packages containing 25 cigarettes. The basic rate is .9 cents per cigarette.	Reports – tenth of each month for each preceding monthly period.	Nebraska Department of Revenue	General Fund – proceeds of 13 cents. One cent to Outdoor Recreation Cash Fund, 1 cent to Cancer Research Fund, $1,765,153 and $361,222 to the University and the State Colleges Buildings Renovation and Land Acquisition Fund, respectively; and $2,280,000 to the Downtown Education Center and Office Rental Fund. Remainder to the Capitol Construction Fund.
Alcoholic Beverages Tax	Licenses – $5 to $1,000 based on classification of business and amount sold. Excise Tax – Rates are: beer, 14 cents (20 cents) per gallon; wines containing 14% or less alcohol, 65 cents (75 cents) per gallon; wine and other dilute alcoholic beverages containing more than 14% alcohol, $1.25 ($1.35) per gallon; alcohol and spirits, $2.75 ($2.90) per gallon. The figures in parenthesis represent the tax rates as of Oct. 1, 1985.	Reports and payments 25th of each month for preceding month.	State Liquor Commission	General Fund. Licenses – Temporary School Fund.

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Serverance and Conservation Tax	The serverance tax is based on the value of oil and gas severed. The rate is 2% for stripper wells and 3% on nonstripper wells. Effective Jan. 1, 1985 the conservation rate increased to .15% on the value of oil and gas severed.	Reports and payments last of each month for preceding month in which resources were severed.	Nebraska Department of Revenue	From public school lands – Permanent School Fund. Other lands – 1% of gross tax receipts to Severance Tax Administration Fund. $500,000 to Energy Resource Fund, remainder to School Weatherization Fund.
Pari-mutuel Wagering Tax	Five percent of gross sum wagered in excess of $1,000,000. Meets holding races 3 days a week or less, excluding holidays, 5% of gross sum wagered in excess of $5,000,000. State Fairground Racing is 3% of gross sum wagered in excess of $1,000,000. Effective June 8, 1985 the first $7,000,000 wagered at any meet is not taxed. Amounts wagered is excess of this limit at the State Fairgrounds are taxed at the rate of 4%. The rate is 5% on amounts over $7,000,000 at all other meets.	The last day of each month during each race meeting.	State Racing Commission, verified by Nebraska Department of Revenue	General Fund
Documentary Stamp Tax	Fifty-five cents per $500 of value or fraction thereof. Effective Sept. 6, 1985, the tax rate is $1.50 per $1,000.	Payment – affixation of stamps prior to recording.	Nebraska Department of Revenue; County Register of Deeds, then remitted to State Treasurer.	General Fund – 66 2/3%. County – 33 1/3%.
Insurance Premium Tax	Domestic and Foreign Companies – (except fraternal beneficiary associations), 5/10 of 1% for group accident and health insurance, 6/10 of 1% for property and casualty insurance excluding sickness and accident, and 1% for all other types of insurance.	Payment – March 1. Insurance Prepayment of Premium Tax – A quarterly prepayment of premium tax by all insurers with net tax liability for previous tax year equal to or greater than $4,000. The tax paid must equal 25% of total tax paid for preceding taxable year or 80% of the actual tax due for current taxable year. Payments are April 15, June 15, and Sept. 15.	Department of Insurance	Fifty percent to State General Fund. Fifty percent to Insurance Tax Fund of which 10% is distributed to counties, 30% to incorporated municipalities, and 60% to school districts.

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Motor Vehicle Registration Fees	Motor Vehicle – Private automobiles, rental automobiles, ambulances, hearse, or taxicab – $15. Motorcycles – $5.50. Mobile homes – $9 to $15. Self-propelled mobile homes – $18 to $42. Utility trailer – $1 per 1,000 lbs. gross weight up to 9,000, over 9,000 same as commercial trailers. Buses carrying 10 passengers or less – $6 plus $4 per seat. Buses carrying more than 10 passengers – $35 to $310. Commercial trucks – $18 to $810 plus 20% of applicable fees if gross weight exceeds 36 tons and truck is operated on roads other than interstates. Commercial trailers and semitrailers $1. Farm trucks, including truck-tractors used for farm purposes only – $18 to $65 plus $10 for every ton over 20 tons. Motor Carriers – $50 flat rate for transportation of passengers or property for hire in intrastate commerce, plus not more than $15 for each vehicle. In addition to the registration fee is $1.50 charge per registration and a $1 issuance fee per registration.	Motor Vehicle – Annual payment with due date depending on vehicle purchase date. Motor Carrier – Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	Highway Trust Fund. $1.00 issuance fee retained by county. $1.50 fee to the Recreation Road Fund.
Corporate Organization and Qualification Fees	$10,000 or less . . . $40 $10,001 to $25,000 . . . $70 $25,001 to $50,000 . . . $100 $50,001 to $75,000 . . . $150 $75,001 to $100,000 . . . $200 In excess of $100,000, charge of $2.00 for each addition $1,000, plus recording fee. Increase in capital stock, $10 plus $2.00 for each $1,000 of increase. Foreign – certificate of authority – $100 plus recording fee. Limited partnership – $10 plus recording fee.	Domestic – at times of incorporation or increase of capital stock Foreign – at time of qualification, domestication, or increase of capital stock. Limited partnership – at times of incorporation or organization.	Secretary of State	General Fund
Corporation Occupation Tax	Graduated from $13 for $10,000 or less, based on domestic paid up capital stock and foreign capital employed in Nebraska, to $11,995 for over $100,000,000. Foreign corporations is graduated from $26 for $10,000 or less to $15,000 for over $20,000,000.	Reports and payments – January 1.	Secretary of State	General Fund

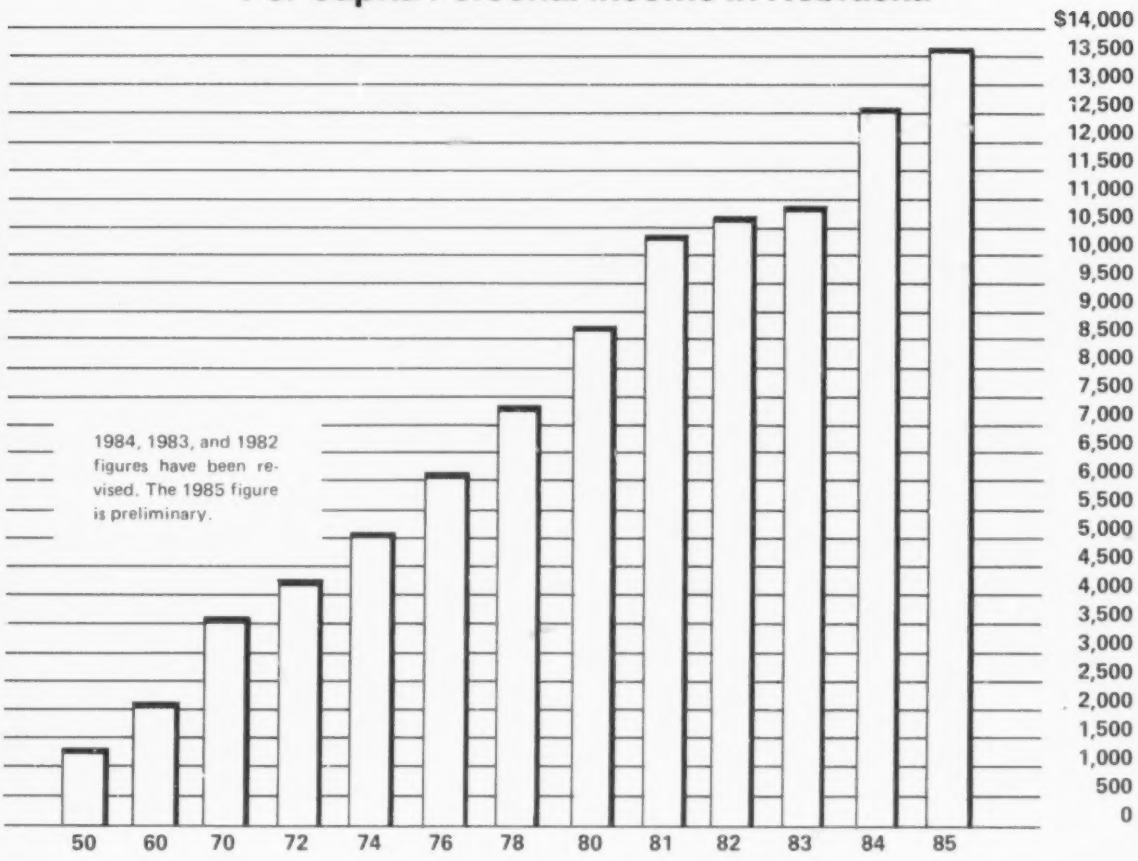
Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Fire Marshall Tax	Gross premiums and assessments received for fire insurance less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay ¾ of 1%; and domestic mutual companies and assessment associations pay 3/8 of 1%.	Payment – March 1.	Department of Insurance	General Fund
Estate Tax	Estate of resident decedents or non-resident decedents owning real property in Nebraska. The tax is the amount by which available federal credits for state death taxes exceeds inheritance taxes paid to all states and local governments.	Returns – When federal return is required; Payment – within 12 months after death.	Nebraska Department of Revenue	General Fund.
Mechanical Amusement Devices Tax	Operator's License – yearly rate of $250 or $20 per machine, if less than five machines. Occupation tax – $25 per machine operated during the taxable year.	Payment – July 1.	Nebraska Department of Revenue	General Fund
Litter Fee	Effective Oct. 1, 1982, 0.015% of the gross proceeds derived from sales of specified products of businesses with more than $350,000 total sales of products subject to the litter fee.	Payment – Oct. 1.	Nebraska Department of Revenue	Nebraska Reduction and Recycling Fund.
Lodging Tax	Consideration charge of 1% for occupancy of hotel/motel space. County option of ½%, 1%, 1½%, or 2%.	Reports and payments due the 25th day of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	State Visitors' Promotion Cash Fund. County option returned to county.
Bingo, Lottery, and Raffle Tax	Bingo tax – 6% of the gross receipts. Pickle Cards – $2.00 per unit plus 2% of the pickle card unit gross proceeds. Lottery and Raffle Tax – 2% of the gross proceeds.	Reports and payments due the 30th day of the month for each preceding quarterly report-periods.	Nebraska Department of Revenue	General Fund

Miscellaneous State Taxes and Other Revenues

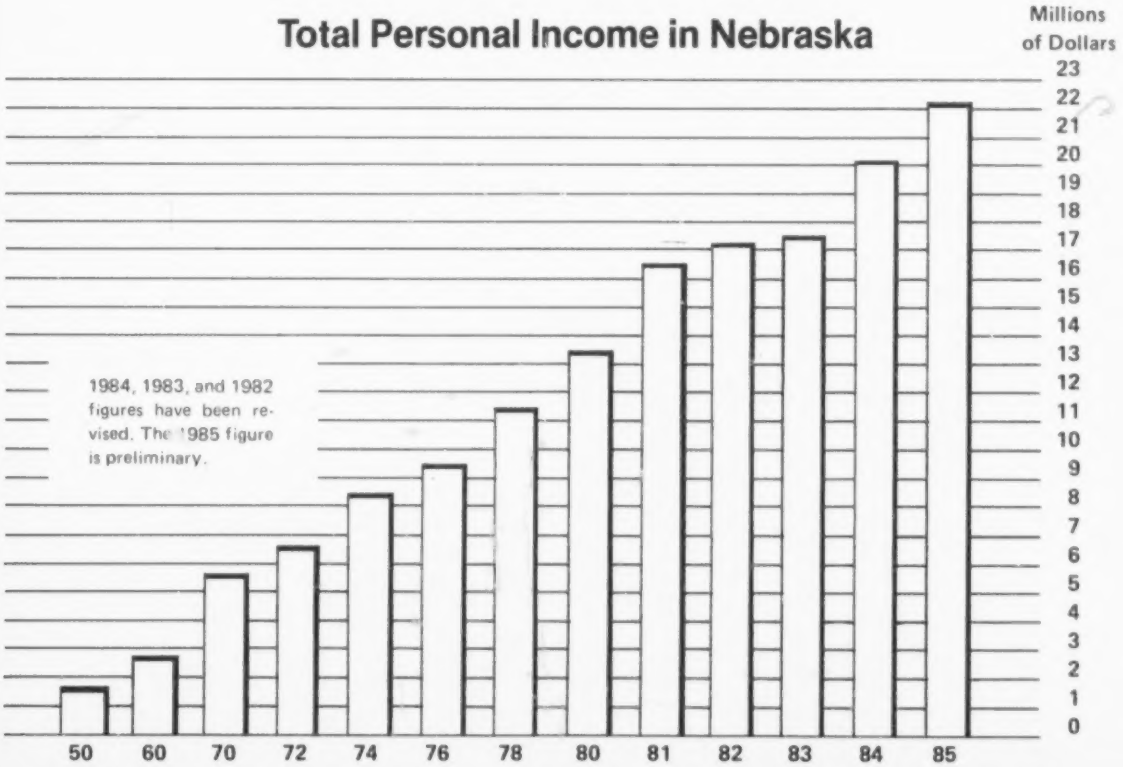
In additon to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various businesses and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition to taxes, the state receives several million dollars annually from hundreds of nontax revenues. Included among these nontax revenue sources are various license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of money to the state is interest on the investment of state funds.

 *Note: Current rates are as of June 1, 1986.

Per Capita Personal Income in Nebraska



Total Personal Income in Nebraska



Source: *Survey of Current Business,* U.S. Department of Commerce, Bureau of Economic Analysis

Table 3

1985 State Tax Revenue per Capita

RANK & STATE	
1	Alaska $3619.60
2	Wyoming $1,584.31
3	Delaware $1312.42
4	Hawaii $1292.78
5	Minnesota $1246.84
6	New York $1164.15
7	Massachusetts $1137.17
8	Connecticut $1102.07
9	California $1098.14
10	Wisconsin $1061.02
11	Washington $1040.04
12	New Jersey $1020.73
13	North Dakota $1010.53
14	Nevada $1004.94
15	New Mexico $992.59
16	Maryland $984.01
17	West Virginia $958.46
18	Michigan $955.56
19	Arizona $924.20
20	Oklahoma $903.39
21	Rhode Island $890.57
22	Maine $863.59
23	Louisiana $860.47
24	Pennsylvania $857.37
25	Vermont $857.30
26	North Carolina $831.02
27	South Carolina $816.36
28	Kentucky $808.56
29	Ohio $805.26
30	Utah $804.68
31	Iowa $800.07
32	Illinois $799.98
33	Indiana $788.52
34	Virginia $783.28
35	Kansas $781.71
36	Montana $775.73
37	Georgia $757.20
38	Arkansas $739.70
39	Oregon $737.98
40	Idaho $729.93
41	Alabama $727.19
42	Colorado $707.03
43	Texas $705.00
44	Florida $693.57
45	Mississippi $693.30
46	Missouri $666.63
47	Nebraska $647.61
48	Tennessee $629.65
49	South Dakota $502.05
50	New Hampshire $434.74

All State Average – $902.40

Source: State Tax Collections in 1985, Bureau of the Census

Note: State taxes only – Does not include local taxes.

Comparison of 1984 and 1983 Total Personal Income and 1984 per Capita Personal Income by County

Counties	1984 Total Pers. Income (In Millions)	1983 Total Pers. Income (In Millions)	Percent Change	Per Capita Personal Income	
				Amount	Rank In State
Adams	$ 405	$ 350	15.6%	$13,037	24
Antelope	112	81	38.2	12,793	27
Arthur	5	5	21.3	11,341	61
Banner	16	8	99.8	15,450	6
Blaine	8	6	25.1	9,972	84
Boone	84	62	36.0	11,478	56
Box Butte	146	118	24.3	10,299	79
Boyd	32	25	25.4	9,561	86
Brown	55	43	28.6	12,738	29
Buffalo	418	361	15.6	10,993	69
Burt	108	91	19.5	12,369	38
Butler	123	96	28.5	13,395	22
Cass	244	212	15.3	11,330	62
Cedar	107	84	27.1	9,491	87
Chase	68	48	43.4	13,938	15
Cherry	77	63	21.9	11,149	66
Cheyenne	137	108	26.1	13,579	20
Clay	112	84	33.4	14,172	14
Colfax	116	91	28.5	12,108	42
Cuming	143	110	30.0	12,437	37
Custer	161	129	25.2	11,723	53
Dakota	179	163	9.7	10,381	77
Dawes	97	86	13.1	10,347	78
Dawson	279	224	24.3	12,492	36
Deuel	35	29	20.5	14,887	8
Dixon	73	55	33.1	10,484	75
Dodge	454	412	10.2	12,673	31
Douglas	5,695	5,191	9.7	13,880	17
Dundy	43	29	47.6	14,754	9
Fillmore	115	85	35.4	14,719	10
Franklin	63	46	38.4	14,607	11
Frontier	44	31	44.6	12,147	41
Furnas	78	58	33.9	11,908	47
Gage	287	246	16.8	11,926	46
Garden	43	33	29.6	15,732	5
Garfield	25	21	21.6	10,566	73
Gosper	31	21	49.7	14,388	12
Grant	12	10	21.1	13,637	19
Greeley	37	27	35.7	11,025	67
Hall	608	540	12.6	12,202	40
Hamilton	129	100	28.9	13,891	16
Harlan	55	42	30.1	12,688	30
Hayes	15	8	89.8	10,899	71
Hitchcock	53	38	39.2	13,368	23
Holt	139	100	39.4	9,981	83
Hooker	11	10	13.1	11,021	68
Howard	76	60	27.5	11,306	63
Jefferson	121	98	23.6	12,610	34
Johnson	54	45	21.0	10,576	72
Kearney	112	86	30.8	16,561	2
Keith	125	104	20.6	13,530	21
Keya Paha	10	8	34.8	8,200	91
Kimball	76	63	20.1	15,343	7
Knox	98	76	27.8	8,661	90
Lancaster	2,561	2,321	10.4	12,617	33
Lincoln	425	378	12.4	12,265	39
Logan	12	9	33.3	12,064	44
Loup	7	5	34.4	7,430	93
Madison	389	345	12.8	12,066	43
McPherson	6	5	23.2	10,037	82
Merrick	103	80	29.4	11,897	49
Morrill	68	47	44.4	11,305	64
Nance	55	43	27.8	11,863	50
Nemaha	95	80	19.0	11,431	58
Nuckolls	80	59	35.0	11,783	52
Otoe	177	154	14.7	11,687	54
Pawnee	45	35	26.8	11,903	48
Perkins	72	44	62.2	19,030	1
Phelps	164	127	29.3	16,250	3
Pierce	85	68	24.6	9,942	85
Platte	383	339	13.2	12,952	25
Polk	96	68	39.7	15,788	4
Red Willow	166	140	18.3	12,810	26
Richardson	123	109	13.5	11,224	65
Rock	31	24	30.3	12,660	32
Saline	179	148	20.8	13,651	18
Sarpy	1,065	969	9.8	11,375	60
Saunders	216	183	18.1	11,615	55
Scotts Bluff	438	376	16.3	11,399	59
Seward	187	150	24.2	11,812	51
Sheridan	79	66	19.6	10,184	81
Sherman	41	31	32.0	10,292	80
Sioux	19	12	65.3	10,986	70
Stanton	68	51	31.7	10,423	76
Thayer	96	67	42.6	12,790	28
Thomas	10	8	20.2	10,494	74
Thurston	64	52	24.3	8,922	89
Valley	67	51	31.8	11,437	57
Washington	194	173	12.2	12,501	35
Wayne	93	74	24.7	9,439	88
Webster	58	42	35.6	11,995	45
Wheeler	8	5	53.7	7,665	92
York	215	172	25.1	14,314	13
State Total	$20,189	$17,429	15.8%	$12,572	—

Source: *Survey of Current Business*
U.S. Department of Commerce
Bureau of Economic Analysis

Table 5

State Funds Distributed to Local Government Subdivisions

Categories of State Aid	Fiscal Year 1984–85
Homestead Exemptions	$ 26,533,997
Insurance Premium Distribution	14,234,502
Highway User Revenue Distribution	80,912,374
Aid to Natural Resource Districts Under LB 816	686,000
Aid to Municipalities	17,068,660
Aid to Counties	16,660,000
Aid to Technical Community Colleges	23,088,850
Annual Aid to Education	133,716,100
Special Education Payments	40,718,144
Driver Education Program	1,227,632
State Temporary School Fund	19,305,848
Construction Grants Program	1,823,658
Land and Water Conservation Fund	232,595
Airports (Aviation Fuel Taxes)	1,043,391
Resources Development Fund	1,750,238
Miscellaneous Aid	81,839
TOTAL TAX DOLLARS DISTRIBUTED	**$379,083,828**

Chronology of Nebraska Income Tax Rates and Sales Tax Rates

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Income Tax Rate [1]	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2½%	–0–
January 1, 1968	10%	2%	10%	2½%	7.00
June 25, 1968[2]	10%	2%	10%	2½%	7.00
January 1, 1969[2]	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2½%	7.00
January 1, 1971	10%	2%	10%	2½%	7.00
January 1, 1972	15%	3%	10%	2½%	10.00
January 15, 1972	15%	3%	15%	2½%	10.00
January 1, 1973[3]	13%	3.25%	15%	2½%	10.00
July 1, 1973[3]	13%	3.25%	13%	2½%	10.00
January 1, 1974	11%	2.75%	11%	2½%	13.00
January 1, 1975[4]	12%	3% and 3.3%	10%	2½%	16.00
May 5, 1975[4]	12%	3% and 3.3%	11%	2½%	16.00
July 1, 1975[4]	12%	3% and 3.3%	13%	2½%	16.00
January 1, 1976[5]	17%	4.25% and 4.675%	15%	2½%	16.00
September 1, 1976[5]	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977[6]	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977[6]	18%	4.5% and 4.95%	18%	3½%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980[7]	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982[8]	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982[9]	18%	4.5% and 6.3%	15%	3½%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3½%	28.00
January 1, 1983[10]	20%	5% and 7%	19%	3½%	21.00
July 1, 1983[11]	20%	5% and 7%	20%	4%	21.00
January 1, 1984[12]	19%	4.75% and 6.65%	20%	4%	–0–
April 1, 1984	19%	4.75% and 6.65%	20%	3½%	–0–
July 1, 1984	19%	4.75% and 6.65%	18%	3½%	–0–
January 1, 1985[13]	20%	5% and 7%	19%	3½%	–0–
January 1, 1986	19%	4.75% and 6.65%	19%	3½%	–0–
January 1, 1987	19%	4.75% and 6.65%	19%	4%	–0–

[1] The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968, through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981 the corporate tax rate was 25% of the individual rate for the first $25,000 of taxable income and 27.5% of the individual rate for the excess over $25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first $50,000 of taxable income and 35% of the individual rate for the excess over $50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of .40¢ per $1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

[2] The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

[3] The 1973 individual income tax rate was changed by the Legislature to 13% after initially having been set at 15% by the State Board of Equalization.

[4] The 1975 individual income tax rate was changed by the State Board of Equalization to 12% after initially having been set at 10%.

[5] The 1976 individual income tax rate was changed by the State Board of Equalization to 17% after initially having been set at 15%.

[6] The 1977 individual income tax rate was changed by the State Board of Equalization to 18% after initially having been set at 17%.

[7] The 1980 individual income tax rate was changed by the State Board of Equalization to 15% after initially having been set at 17%.

[8] The 1982 individual income tax rate was changed by the State Board of Equalization to 18% after having been changed to 17% after initially having been set at 15%.

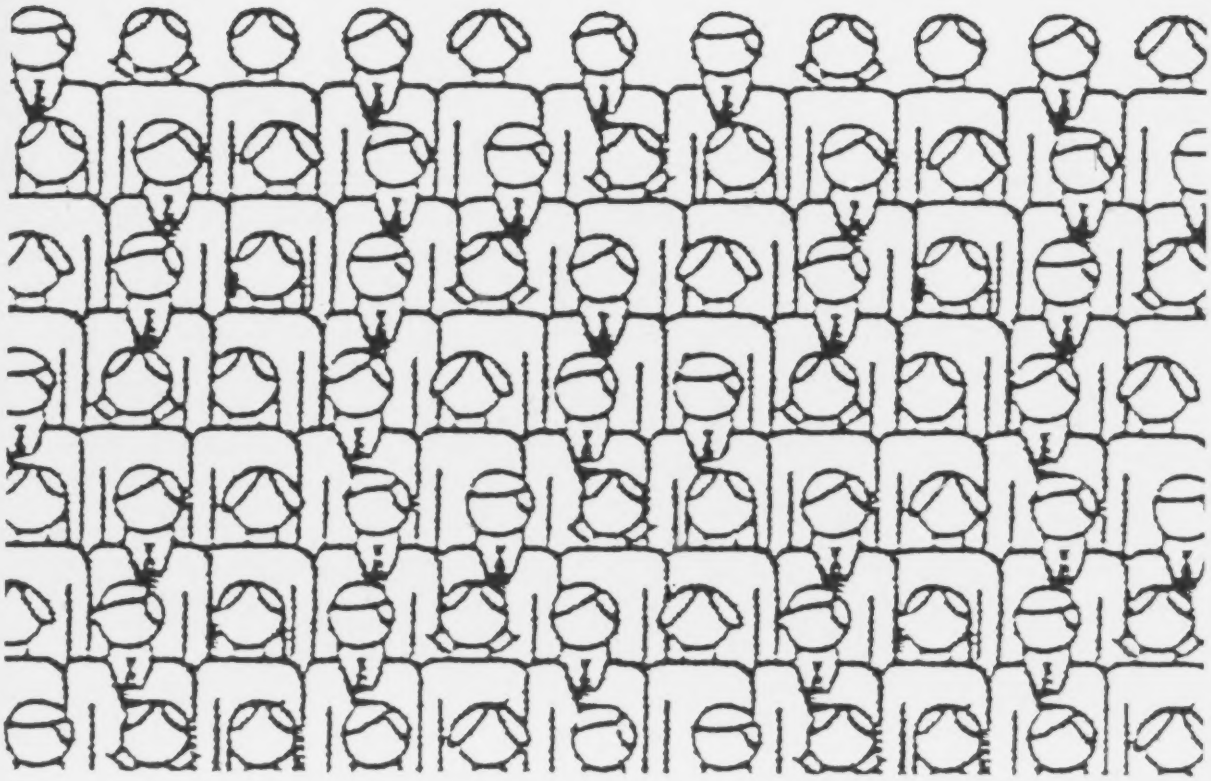
[9] The sales tax rate was changed by the Legislature to 3½% through December 31, 1982.

[10] The 1983 individual income tax rate was changed by the State Board of Equalization to 20% after initially having been set at 18%.

[11] The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise $30 million.

[12] The 1984 individual income tax rate was changed by the Legislature to 19% after initially having been set at 20% by the State Board of Equalization.

[13] The 1985 individual income tax rate was changed by a Special Session of the Legislature to 20% after initially having been set at 19%.



INCOME TAX

A constitutional amendment approved by the voters of Nebraska in November of 1966 abolished the property tax as a state revenue source and made way for the Nebraska Revenue Act of 1967 which established an income tax and a sales tax as the major state revenue sources. The sales and use tax became effective in 1967 and the income tax in 1968.

The state income tax includes individual, fiduciary, and corporate income taxes. The individual income tax is based on the income of individuals in Nebraska. The tax is figured as a percent of the federal income tax liability on that portion of income derived from Nebraska sources. The tax on fiduciaries is figured in the same manner as that on individuals. Fiduciary income is based on the income of trusts and estates. The corporation franchise or income tax is imposed on the income of corporations located or doing business in Nebraska. Unlike the individual and fiduciary income taxes, the corporate tax is figured as a percent of Nebraska income.

Prior to tax year 1984, the income tax rate was set on or before November 15 of each year for the following calendar year by the State Board of Equalization and Assessment, and subject to review and change if necessary, by law. Beginning with tax year 1984, the Legislature sets the individual income tax rate.

The State Board of Equalization and Assessment set the individual income tax rate and the withholding rate at 10 percent for tax year 1968. The corporate tax rate was set by statute at 20 percent of the individual rate for the tax year 1968. For tax year 1983 the individual income tax rate was increased from 18 percent to 20 percent. The withholding rate was increased from 19 percent to 20 percent effective July 1, 1983. For tax year 1984

the individual income tax rate was decreased to 19 percent and effective July 1, 1984, the withholding rate was lowered to 18 percent. Currently for tax year 1985 the tax rate is 20 percent.

Effective January 1, 1982 the corporate tax rate was changed to 25 percent of the individual income tax rate of the first $50,000 of taxable income and 35 percent of such rate on all taxable income in excess of $50,000.

Chronological histories of the rates for individuals and corporations are included on pages 13 and 17.

TAX CREDITS

One feature of the Revenue Act of 1967 which ties the sales and income taxes together is the food sales tax credit. The food sales tax credit allows a refundable credit to each resident of Nebraska who is physically present in the state for more than half the calendar year, as a refund for the state sales tax paid on food purchases. In 1983 the Legislature exempted food from sales tax effective October 1, 1983, and abolished the food sales tax credit effective tax year 1984. For tax year 1983, a food sales tax credit of $21 was allowed. A history of the amount of the credit allowed per year is shown on page 13.

Refunds of tax paid on the purchase of nonhighway use motor vehicle fuels are processed as refundable Nebraska income tax credits. This provision, called "Tax Credit" gasoline, was formerly known as "Ag Refund" gasoline.

A credit is allowed on the installed cost of a qualifying renewable energy source installed in Nebraska between January 1, 1982 and December 31, 1986. The maximum credit allowed for individuals is 25 percent of the cost up to a credit of $2,500. The unused portion of the credit may be carried forward and applied in the next two years. This credit is not based on the federal energy credit.

A credit for the elderly is allowed for Nebraska residents who filed for a federal elderly credit. The amount allowed is the lesser of 50 percent of the federal elderly credit or the Nebraska income tax. A copy of the federal schedules must accompany the Nebraska return, Form 1040N.

A credit is allowed for Nebraska residents for tax paid to another state, political subdivision of another state, or the District of Columbia. The credit is calculated per instructions on Nebraska Schedule II, Form 1040N.

The credit for tax paid to another state, the credit for the elderly, and the renewable energy source systems credit are nonrefundable credits and their total cannot exceed the Nebraska income tax.

STATISTICAL DATA

Tables 1 through 9 provide tax year 1984 statistical data on Nebraska's individual income tax compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. For this year, Nebraska's tax rate was 19 percent of the federal income tax liability. The amounts shown for Nebraska tax liabilities are calculated before applicable tax credits.

The federal adjusted gross income amounts listed may not be complete since some taxpayers do not report that information. Statistics from the returns that listed no figure for federal adjusted gross income are included in the first income classification of each table using levels of federal adjusted gross income. (See Table 5 footnote for breakdown).

The amount listed for federal income tax is the amount which is applicable for Nebraska purposes. It is also important to note that the amounts shown in the federal income tax column are liabilities before applicable federal credits or surcharges.

Data compiled from Form 1040N's filed by nonresidents and from certain returns which could not be allocated to a specific county is listed after the county totals. These amounts from nonresident and unallocated returns are included in the totals for the state.

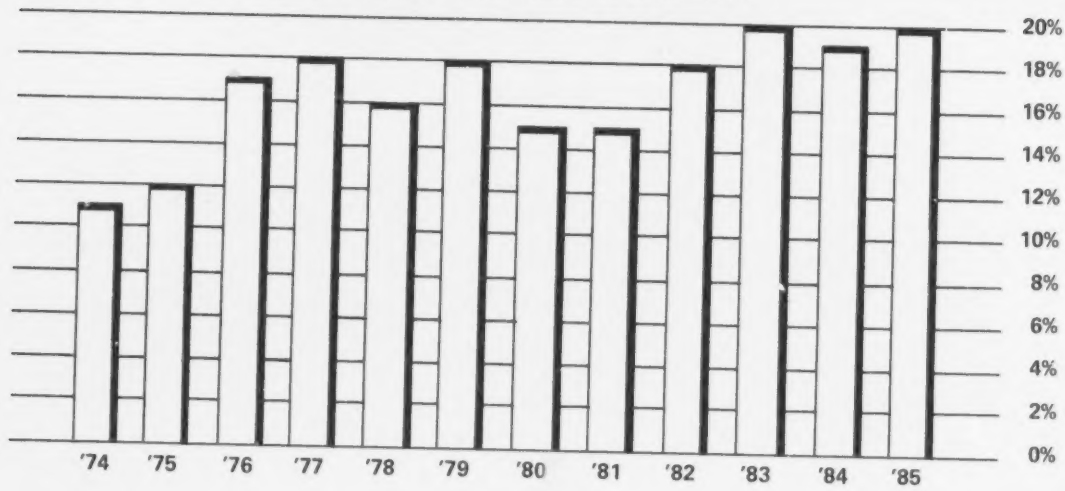
Table 2 is compiled from returns of only taxpayers who designated their main source of income as being derived from farming, ranching, or fishing. Any figure may include income from other sources.

For tables comparing calendar year General Fund receipts, the amounts shown are the taxes received during the specific processing period without regard to the tax year for which the liability was incurred.

Calendar years 1985 and 1984 withholding tax cash revenues are compared in Table 11. These cash revenue statistics are an accumulation of tax receipts attributable to the month for which the liability was incurred. The economic growth which occurred within the state is illustrated by these statistics.

An analysis of tax year 1984 corporate income tax returns by Nebraska taxable income classification is given in Table 13. Those amounts shown in the Nebraska taxable income column are tax liabilities before applicable tax credits.

Individual Income Tax Rates



Corporate Income Tax Rates

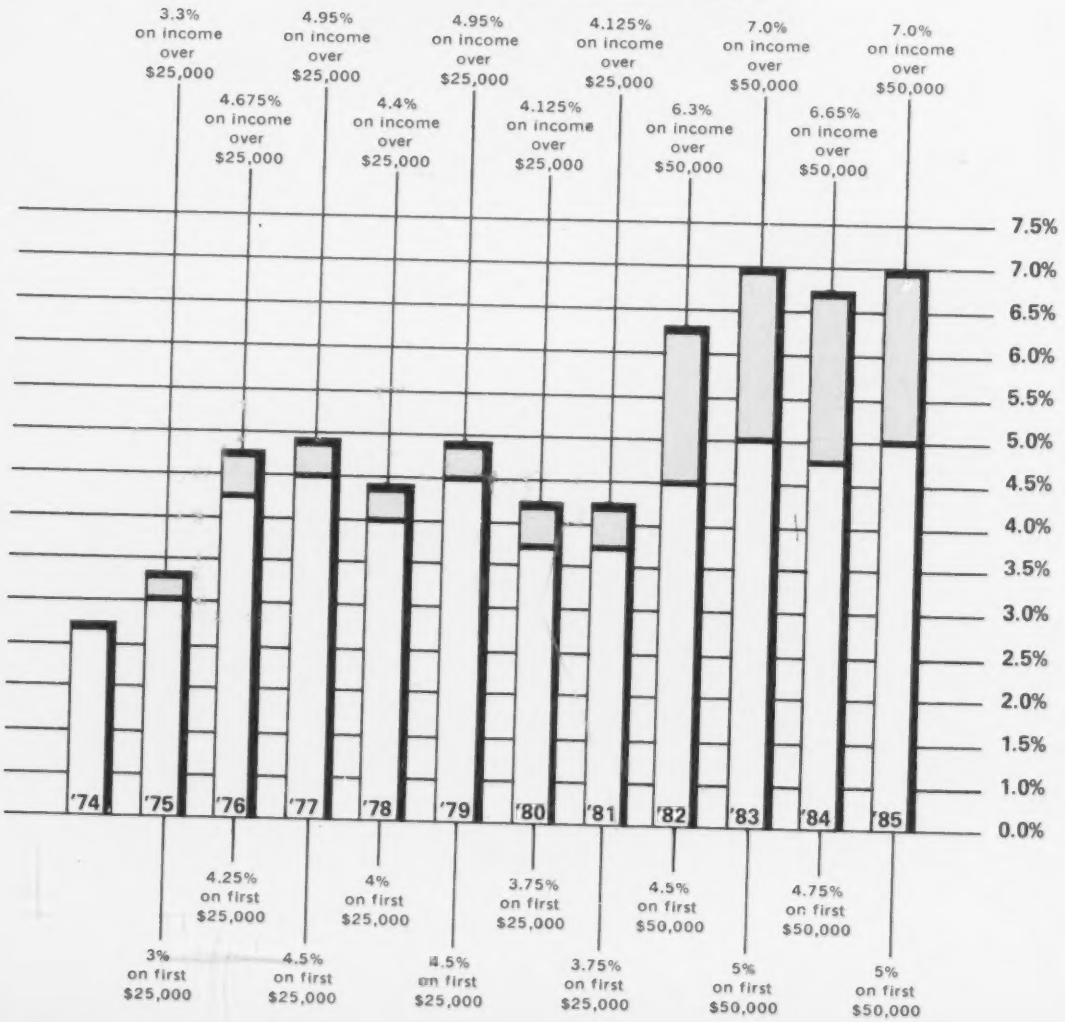


Table 1

1984 Individual Income Tax Statistics by County

Counties	Federal Adjusted Gross Income	Federal Income Tax	Nebraska Income Tax (Calculated)	Total Number of Returns	Returns With Tax Liability	
					Number	Percent
Adams	$ 240,781,682	$ 30,712,469	$ 5,835,274	12,296	10,479	85.2%
Antelope	42,105,056	4,920,562	934,912	2,931	2,079	70.9
Arthur	1,518,948	134,862	25,623	146	97	66.4
Banner	3,128,681	351,907	66,862	215	144	67.0
Blaine	3,332,905	361,409	68,672	289	168	58.1
Boone	42,412,029	4,544,879	863,535	3,040	2,185	71.9
Box Butte	125,362,571	16,280,873	3,093,365	5,629	4,692	83.4
Boyd	14,290,332	1,287,877	244,696	1,296	829	64.0
Brown	22,652,952	2,408,943	457,691	1,617	1,191	73.7
Buffalo	262,922,267	30,979,709	5,886,103	14,292	11,721	82.0
Burt	48,954,486	5,337,987	1,014,215	3,330	2,473	74.3
Butler	55,312,891	5,943,347	1,129,208	3,728	2,810	75.4
Cass	144,527,136	16,771,648	3,186,572	7,751	6,414	82.8
Cedar	51,098,490	5,321,536	1,011,078	3,934	2,723	69.2
Chase	31,702,516	3,613,390	686,548	1,926	1,459	75.8
Cherry	33,269,923	3,806,720	723,280	2,352	1,690	71.9
Cheyenne	80,481,572	10,733,968	2,039,415	4,098	3,396	82.9
Clay	57,867,903	6,978,880	1,325,977	3,479	2,661	76.5
Colfax	63,757,031	6,950,882	1,320,687	4,374	3,234	73.9
Cuming	62,528,771	6,889,241	1,308,940	4,182	3,102	74.2
Custer	77,019,106	8,528,910	1,620,464	5,237	3,784	72.3
Dakota	113,983,311	12,390,869	2,354,217	6,538	5,355	81.9
Dawes	55,813,550	6,107,259	1,160,384	3,358	2,644	78.7
Dawson	152,814,024	17,468,874	3,319,067	8,776	7,039	80.2
Deuel	18,555,284	2,471,558	469,599	1,032	820	79.5
Dixon	33,600,116	3,317,631	630,341	2,598	1,811	69.7
Dodge	281,244,910	33,705,957	6,404,023	15,069	12,459	82.7
Douglas	4,226,681,098	591,315,990	112,349,119	183,587	160,474	87.4
Dundy	17,594,082	2,373,118	450,888	1,082	764	70.6
Fillmore	51,402,862	6,095,388	1,158,099	3,136	2,448	78.1
Franklin	25,568,146	2,824,331	536,616	1,812	1,316	72.6
Frontier	19,364,039	2,175,766	413,394	1,243	909	73.1
Furnas	44,050,263	4,825,107	916,768	2,892	2,115	73.1
Gage	156,374,743	17,460,128	3,317,374	9,190	7,421	80.8
Garden	17,324,996	2,045,322	388,601	1,096	852	77.7
Garfield	12,872,662	1,276,520	242,527	1,025	698	68.1
Gosper	13,495,822	1,562,589	296,889	748	596	79.7
Grant	6,957,381	795,959	151,230	485	365	75.3
Greeley	16,022,416	1,598,251	303,668	1,370	908	66.3
Hall	390,943,080	47,081,984	8,945,457	20,473	17,183	83.9
Hamilton	61,746,768	6,909,472	1,312,778	3,609	2,819	78.1
Harlan	22,465,466	2,550,584	484,595	1,451	1,073	73.9
Hayes	3,676,046	410,796	78,047	278	185	66.5
Hitchcock	26,696,442	3,135,203	595,688	1,602	1,246	77.8
Holt	68,088,648	6,996,795	1,329,372	5,005	3,590	71.7
Hooker	5,625,007	604,618	114,875	419	303	72.3
Howard	34,535,608	3,951,933	750,854	2,381	1,752	73.6
Jefferson	60,123,015	6,908,051	1,312,513	3,806	2,980	78.3
Johnson	29,096,940	3,087,915	586,709	2,127	1,534	72.1
Kearney	48,868,119	6,126,063	1,163,947	2,685	2,186	81.4
Keith	68,135,299	8,099,510	1,538,885	3,872	3,132	80.9
Keya Paha	3,439,173	298,569	56,730	371	188	50.7
Kimball	40,590,277	5,479,111	1,041,020	2,021	1,650	81.6
Knox	51,958,046	5,252,460	997,956	4,203	2,849	67.8
Lancaster	1,752,021,074	225,567,143	42,857,334	81,786	71,406	87.3
Lincoln	261,539,760	31,965,135	6,073,300	13,173	10,636	80.7
Logan	5,054,652	507,504	96,428	386	255	66.1
Loup	2,252,358	223,595	42,481	194	134	69.1
Madison	256,262,586	30,769,469	5,846,139	13,850	11,457	82.7
McPherson	2,091,767	190,457	36,187	191	119	62.3
Merrick	48,717,415	5,520,531	1,048,900	3,205	2,420	75.5
Morrill	32,570,750	3,633,173	690,278	2,096	1,537	73.3
Nance	23,724,938	2,620,825	497,960	1,661	1,219	73.4
Nemaha	50,303,033	5,726,303	1,087,997	2,984	2,357	79.0
Nuckolls	40,006,192	4,298,880	816,787	2,552	1,961	76.8
Otoe	99,907,000	11,746,699	2,231,859	5,839	4,630	79.3
Pawnee	18,357,418	1,807,905	343,493	1,451	1,003	69.1
Perkins	24,540,851	2,993,415	568,738	1,400	1,085	77.5
Phelps	81,851,677	10,530,548	2,000,795	4,252	3,445	81.0
Pierce	42,578,142	4,417,854	839,370	2,929	2,159	73.7
Platte	230,925,133	27,972,640	5,314,703	12,165	10,215	84.0
Polk	37,145,493	4,270,833	811,444	2,245	1,717	76.5
Red Willow	97,891,997	12,028,627	2,285,418	5,162	4,301	83.3
Richardson	61,298,477	6,709,975	1,274,888	4,236	3,144	74.2
Rock	11,578,560	1,182,862	224,735	902	630	69.8
Saline	93,410,595	10,674,081	2,028,048	5,511	4,345	78.8
Sarpy	403,740,528	49,462,794	9,397,804	19,409	16,593	85.5
Saunders	125,215,031	14,080,427	2,675,252	7,541	5,948	78.9
Scotts Bluff	256,174,907	30,237,064	5,744,979	14,503	11,687	80.6
Seward	100,675,906	11,705,379	2,224,006	5,452	4,459	81.8
Sheridan	43,795,006	4,890,023	929,100	2,922	2,118	72.5
Sherman	17,597,049	1,667,742	316,869	1,482	1,002	67.6
Sioux	5,335,029	815,989	155,037	324	230	71.0
Stanton	19,337,745	1,991,393	378,352	1,388	999	72.0
Thayer	45,152,035	4,869,970	925,297	3,019	2,240	74.2
Thomas	5,638,919	594,347	112,927	421	279	66.3
Thurston	26,234,351	2,682,791	509,721	1,858	1,252	67.4
Valley	33,271,001	3,587,981	681,704	2,257	1,700	75.3
Washington	110,995,792	12,662,849	2,405,921	5,778	4,792	82.9
Wayne	45,793,938	4,889,107	928,919	2,991	2,268	75.8
Webster	25,717,908	2,655,176	504,481	1,860	1,337	71.9
Wheeler	3,527,919	317,071	60,246	324	212	65.4
York	109,856,917	12,707,989	2,414,488	6,114	4,931	80.7
Subtotal	**$12,296,824,736**	**$1,554,740,326**	**$295,397,734**	**631,295**	**521,217**	**82.6%**
Unallocated & Non-Resident	2,410,682,452	109,923,454	20,885,348	65,041	57,081	87.8
State Total	**$14,707,507,188**	**$1,664,663,779**	**$316,283,081**	**696,336**	**578,298**	**83.0%**

Returns Without Tax Liability		Motor Fuels Tax Credit	Tax Paid to Other States Tax Credit*	Elderly Credit*	Energy Credit*
Number	Percent				
1,817	14.8%	$ 26,067	$ 42,068	$ 4,468	$ 30,919
852	29.1	85,582	—	2,202	5,743
49	33.6	7,779	0	—	0
71	33.0	9,995	—	—	0
121	41.9	23,235	—	0	0
855	28.1	89,093	9,823	926	—
937	16.6	80,808	6,995	1,291	17,496
467	36.0	61,212	1,027	822	0
426	26.3	42,370	2,288	670	—
2,571	18.0	104,668	33,949	4,930	21,773
857	25.7	58,446	15,486	1,244	—
918	24.6	66,937	1,767	3,022	—
1,337	17.2	46,717	59,065	2,713	17,039
1,211	30.8	128,295	17,792	991	—
467	24.2	19,405	9,033	673	—
662	28.1	95,443	2,130	712	—
702	17.1	19,957	40,859	2,559	5,273
818	23.5	39,772	5,024	—	4,082
1,140	26.1	92,761	2,597	1,757	2,914
1,080	25.8	89,441	2,327	2,822	4,110
1,453	27.7	171,322	3,887	3,285	12,773
1,183	18.1	28,905	710,499	2,047	6,015
714	21.3	50,146	10,511	1,272	12,310
1,737	19.8	97,271	14,120	2,140	16,317
212	20.5	14,090	27,013	—	—
787	30.3	57,308	56,085	466	—
2,610	17.3	88,214	24,127	3,151	28,821
23,113	12.6	28,534	2,210,971	39,420	343,643
318	29.4	26,235	24,352	—	—
688	21.9	50,538	8,176	1,739	—
496	27.4	42,489	12,622	1,445	—
334	26.9	25,428	1,740	391	—
777	26.9	38,988	9,346	900	—
1,769	19.2	92,707	39,644	2,706	10,368
244	22.3	28,486	1,887	—	0
327	31.9	40,247	—	—	—
152	20.3	6,802	1,548	0	—
120	24.7	38,015	—	—	—
462	33.7	76,270	—	1,349	—
3,290	16.1	57,991	39,831	4,185	20,714
790	21.9	35,569	9,407	655	—
378	26.1	15,573	12,282	—	—
93	33.5	9,476	—	—	0
356	22.2	15,817	14,419	1,233	8,815
1,415	28.3	183,981	4,625	1,856	18,949
116	27.7	25,833	—	0	—
629	26.4	53,875	1,860	1,348	4,941
826	21.7	45,701	20,165	1,581	7,527
593	27.9	46,964	7,347	1,283	—
499	18.6	28,564	18,055	620	—
740	19.1	30,253	12,838	1,242	3,009
183	49.3	23,864	—	—	—
371	18.4	8,172	9,868	—	—
1,354	32.2	161,259	3,279	2,196	—
10,380	12.7	62,764	355,481	19,733	190,103
2,537	19.3	68,662	16,830	2,236	47,548
131	33.9	10,211	—	—	—
60	30.9	7,376	—	—	0
2,393	17.3	97,953	20,551	3,921	45,361
72	37.7	9,496	—	—	—
785	24.5	55,997	1,489	—	—
559	26.7	74,838	2,829	631	—
442	26.6	40,120	—	—	—
627	21.0	30,667	22,451	—	—
591	23.2	43,457	28,795	506	—
1,209	20.7	67,970	44,964	1,455	—
448	30.9	46,737	10,709	1,449	—
315	22.5	6,638	5,681	476	7,031
807	19.0	22,511	10,101	611	6,953
770	26.3	89,784	4,290	1,693	6,800
1,950	16.0	111,501	15,554	2,439	15,516
528	23.5	31,231	3,873	524	—
861	16.7	30,014	43,054	1,137	35,572
1,092	25.8	45,561	55,478	1,679	—
272	30.2	52,041	—	226	—
1,166	21.2	83,961	13,496	1,864	—
2,816	14.5	18,486	195,188	2,712	40,697
1,593	21.1	104,950	20,605	2,399	9,751
2,816	19.4	169,024	39,071	2,727	23,956
993	18.2	40,330	10,322	1,997	11,322
804	27.5	100,366	2,742	—	9,012
480	32.4	59,121	1,940	1,554	—
94	29.0	20,465	—	—	—
389	28.0	26,585	—	493	5,587
779	25.8	53,118	16,537	866	—
142	33.7	18,671	—	—	—
606	32.6	41,118	13,312	777	—
557	24.7	49,297	2,239	973	—
986	17.1	38,214	47,473	—	6,487
723	24.2	59,613	5,064	946	10,349
523	28.1	40,073	7,546	457	—
112	34.6	24,183	—	0	—
1,183	19.3	40,657	20,241	1,212	—
110,078	17.4	$4,926,630	$4,612,694	$170,610	$1,166,930
7,960	12.2	27,947	176,027	1,942	8,058
118,038	17.0%	$4,954,577	$4,788,721	$172,552	$1,174,988

Table 2 1984 Farmers, Ranchers, and Fishermen Income Tax Statistics

Counties	Federal Adjusted Gross	Federal Income Tax	Nebraska Income Tax (Calculated)	Returns With Liability	Total Farmer Returns	Percentage of the County Total for: Federal Adjusted Gross	Nebraska Income Tax	Returns With Liability	Total Number Returns	Liability Per Return
Adams	$ 10,975,982	$ 1,663,093	$ 315,985	400	591	4.6%	5.4%	3.8%	4.8%	$534.66
Antelope	7,192,587	732,925	139,263	367	710	17.1	14.9	17.7	24.2	196.15
Arthur	219,292	16,323	3,102	12	23	14.4	12.1	12.4	15.8	134.86
Banner	1,001,962	122,971	23,365	37	72	32.0	34.9	25.7	33.5	324.52
Blaine	721,555	115,930	22,025	30	71	21.6	32.1	17.9	24.6	310.21
Boone	7,866,921	834,070	158,478	385	752	18.5	18.4	17.6	24.7	210.74
Box Butte	7,058,542	998,600	189,737	258	404	5.6	6.1	5.5	7.2	469.65
Boyd	2,975,826	240,489	45,692	160	372	20.8	18.7	19.3	28.7	122.83
Brown	1,711,803	171,065	32,504	85	211	7.6	7.1	7.1	13.0	154.05
Buffalo	12,179,746	1,512,364	287,342	495	940	4.6	4.9	4.2	6.6	305.68
Burt	7,454,494	803,379	152,644	365	664	15.2	15.1	14.8	19.9	229.89
Butler	9,630,763	1,085,605	206,266	458	771	17.4	18.3	16.3	20.7	267.53
Cass	8,865,442	1,173,174	222,901	356	586	6.1	7.0	5.6	7.6	380.38
Cedar	9,191,450	860,653	163,522	462	1,034	18.0	16.2	17.0	26.3	158.14
Chase	5,992,561	781,362	148,459	240	420	18.9	21.6	16.4	21.8	353.47
Cherry	3,222,278	418,007	79,423	138	333	9.7	11.0	8.2	14.2	238.51
Cheyenne	9,548,224	1,421,079	270,001	328	444	11.9	13.2	9.7	10.8	608.11
Clay	12,299,482	1,722,063	327,195	449	726	21.3	24.7	16.9	20.9	450.68
Colfax	10,621,731	1,242,953	236,154	531	979	16.7	17.9	16.4	22.4	241.22
Cuming	8,411,648	824,473	156,649	442	863	13.5	12.0	14.2	20.6	181.52
Custer	7,528,805	853,959	162,251	320	692	9.8	10.0	8.5	13.2	234.47
Dakota	3,713,859	464,389	88,237	160	305	3.3	3.7	3.0	4.7	289.30
Dawes	2,796,985	325,521	61,847	131	255	5.0	5.3	5.0	7.6	242.54
Dawson	9,775,403	1,304,323	247,823	400	748	6.4	7.5	5.7	8.5	331.31
Deuel	3,213,971	449,378	85,382	132	178	17.3	18.2	16.1	17.2	479.67
Dixon	5,672,010	535,535	101,753	293	581	16.9	16.1	16.2	22.4	175.13
Dodge	12,962,371	1,438,443	273,286	609	1,019	4.6	4.3	4.9	6.8	268.19
Douglas	9,458,438	1,479,210	281,045	367	491	0.2	0.3	0.2	0.3	572.39
Dundy	2,851,628	427,445	81,214	103	220	16.2	18.0	13.5	20.3	369.15
Fillmore	8,071,289	945,764	179,692	371	639	15.7	15.5	15.2	20.4	281.21
Franklin	5,861,219	741,322	140,855	249	448	22.9	26.2	18.9	24.7	314.41
Frontier	3,724,945	472,949	89,862	151	279	19.2	21.7	16.6	22.4	322.08
Furnas	7,563,682	887,958	168,711	348	615	17.2	18.4	16.5	21.3	274.33
Gage	8,368,699	862,691	163,903	430	755	5.4	4.9	5.8	8.2	217.09
Garden	2,362,900	308,530	58,622	104	155	13.6	15.1	12.2	14.1	378.20
Garfield	950,878	81,371	15,460	53	141	7.4	6.4	7.6	13.8	109.65
Gosper	1,794,075	229,160	43,538	70	107	13.3	14.7	11.7	14.3	406.90
Grant	1,022,793	114,680	21,790	54	99	14.7	14.4	14.8	20.4	220.10
Greeley	3,122,928	301,950	57,369	148	348	19.5	18.9	16.3	25.4	164.85
Hall	8,612,228	1,075,513	204,344	378	616	2.2	2.3	2.2	3.0	331.73
Hamilton	9,117,671	1,063,999	202,162	370	612	14.8	15.4	13.1	17.0	330.33
Harlan	3,250,370	349,030	66,312	148	262	14.5	13.7	13.8	18.1	253.10
Hayes	1,173,934	156,377	29,709	49	96	31.9	38.1	26.5	34.5	309.46
Hitchcock	4,217,549	486,797	92,488	187	307	15.8	15.5	15.0	19.2	301.27
Holt	9,352,215	970,933	184,478	397	866	13.7	13.9	11.1	17.3	213.02
Hooker	600,524	89,333	16,975	23	52	10.7	14.8	7.6	12.4	326.43
Howard	3,879,846	384,427	73,041	186	392	11.2	9.7	10.6	16.5	186.33
Jefferson	5,603,136	666,817	126,695	253	470	9.3	9.7	8.5	12.3	269.56
Johnson	2,288,312	197,227	37,476	126	331	7.9	6.4	8.2	15.6	113.22
Kearney	9,744,9[illegible]	1,370,081	260,313	353	524	19.9	22.4	16.1	19.5	496.78
Keith	5,006,495	655,131	124,472	212	324	7.3	8.1	6.8	8.4	384.17
Keya Paha	1,071,769	112,864	21,446	51	137	31.2	37.8	27.1	36.9	156.54
Kimball	3,497,526	523,428	99,450	127	169	8.6	9.6	7.7	8.4	588.46
Knox	8,665,131	811,802	154,250	458	1,033	16.7	15.5	16.1	24.6	149.32
Lancaster	8,684,045	967,911	183,899	391	658	0.5	0.4	0.5	0.8	279.48
Lincoln	6,239,752	727,267	138,182	271	506	2.4	2.3	2.5	3.8	273.09
Logan	1,050,865	129,405	24,588	42	89	20.8	25.5	16.5	23.1	276.27
Loup	233,687	33,446	6,354	14	26	10.4	15.0	10.4	13.4	244.40
Madison	10,258,797	1,238,935	235,408	461	871	4.0	4.0	4.0	6.3	270.27
McPherson	312,493	28,209	5,360	15	50	14.9	14.8	12.6	26.2	107.21
Merrick	6,285,663	658,831	125,187	292	578	12.9	11.9	12.1	18.0	216.59
Morrill	3,022,327	418,644	79,542	122	278	9.3	11.5	7.9	13.3	286.12
Nance	2,975,510	343,594	65,284	142	318	12.5	13.1	11.6	19.1	205.29
Nemaha	3,150,032	350,849	66,658	153	277	6.3	6.1	6.5	9.3	240.64
Nuckolls	4,549,280	497,565	94,539	214	395	11.4	11.6	10.9	15.5	239.34
Otoe	6,082,623	603,385	114,647	302	568	6.1	5.1	6.5	9.7	201.84
Pawnee	2,485,905	202,543	38,482	139	322	13.5	11.2	13.9	22.2	119.51
Perkins	5,793,764	810,467	153,988	216	325	23.6	27.1	19.9	23.2	473.81
Phelps	9,634,380	1,607,607	305,448	313	502	11.8	15.3	9.1	11.8	608.46
Pierce	5,878,676	600,668	114,131	298	573	13.8	13.6	13.8	19.6	199.18
Platte	13,545,098	1,580,805	300,342	631	1,025	5.9	5.7	6.2	8.4	293.02
Polk	8,599,936	1,095,261	208,092	340	534	23.2	25.6	19.8	23.8	389.68
Red Willow	4,752,217	669,279	127,166	184	317	4.9	5.6	4.3	6.1	401.15
Richardson	5,068,416	516,583	98,149	258	509	8.3	7.7	8.2	12.0	192.83
Rock	1,413,670	109,057	20,721	78	181	12.2	9.2	12.4	20.1	114.48
Saline	8,444,833	1,024,231	194,598	403	757	9.0	9.6	9.3	13.7	257.06
Sarpy	2,995,240	374,242	71,103	120	191	0.7	0.8	0.7	1.0	372.27
Saunders	12,367,329	1,474,438	280,146	581	987	9.9	10.5	9.8	13.1	283.84
Scotts Bluff	10,398,697	1,191,865	226,454	456	852	4.1	3.9	3.9	5.9	265.79
Seward	8,495,919	972,432	184,765	378	633	8.4	8.3	8.5	11.6	291.89
Sheridan	4,241,208	487,188	92,565	193	376	9.7	10.0	9.1	12.9	246.18
Sherman	2,374,685	181,333	34,450	122	336	13.5	10.9	12.2	22.7	102.53
Sioux	863,023	93,116	17,690	43	77	16.2	11.4	18.7	23.8	229.75
Stanton	2,041,376	174,609	33,176	108	244	10.6	8.8	10.8	17.6	135.97
Thayer	7,178,050	757,969	144,015	342	618	15.9	15.6	15.3	20.5	233.03
Thomas	546,941	49,993	9,498	21	60	9.7	8.4	7.5	14.3	158.29
Thurston	4,089,203	407,514	77,422	206	363	15.6	15.2	16.5	19.5	213.28
Valley	2,872,624	344,513	65,463	130	257	8.6	9.6	7.6	11.4	254.72
Washington	6,521,866	718,642	136,542	308	505	5.9	5.7	6.4	8.7	270.38
Wayne	4,031,915	366,501	69,633	211	474	8.8	7.5	9.3	15.8	146.91
Webster	4,030,637	437,108	83,050	200	352	15.7	16.5	15.0	18.9	235.94
Wheeler	724,092	56,278	10,696	44	83	20.5	17.8	20.8	25.6	128.87
York	14,356,046	1,826,263	346,989	571	854	13.1	14.4	11.6	14.0	406.31
Subtotal	**$520,631,683**	**$62,007,464**	**$11,781,379**	**23,122**	**42,153**	**4.2%**	**4.0%**	**4.4%**	**6.7%**	**$279.49**
Unallocated Non-resident	46,644,583	1,706,498	324,238	916	1,200	1.9	1.6	1.6	1.8	270.20
State Total	**$567,276,266**	**$63,713,961**	**$12,105,617**	**24,038**	**43,353**	**3.9%**	**3.8%**	**4.2%**	**6.2%**	**$279.23**

Nebraska Individual Income Tax Liability by County

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County				
Less Than $6,000	2,579	1,036	$ 29,005	0.5%
$ 6,000 — 12,000	2,562	2,344	261,093	4.5
$12,000 — 18,000	1,896	1,860	445,669	7.6
$18,000 — 30,000	2,908	2,894	1,352,603	23.2
$30,000 and Over	2,351	2,345	3,746,903	64.2
County Total	**12,296**	**10,479**	**$5,835,274**	**100.0%**
Antelope County				
Less Than $6,000	933	195	$ 6,100	0.7%
$ 6,000 — 12,000	716	618	56,760	6.1
$12,000 — 18,000	490	478	101,112	10.8
$18,000 — 30,000	500	496	222,806	23.8
$30,000 and Over	292	292	548,134	58.6
County Total	**2,931**	**2,079**	**$934,912**	**100.0%**
Arthur County**				
Less Than $6,000	51	10	$ 238	0.9%
$ 6,000 — 12,000	42	35	2,844	11.1
$12,000 — 16,000	27	27	5,950	23.2
$16,000 — 20,000	20	19	8,662	33.8
$20,000 and Over	6	6	7,929	30.9
County Total	**146**	**97**	**$25,623**	**100.0%**
Banner County				
Less Than $6,000	79	16	$ 250	0.4%
$ 6,000 — 12,000	46	34	3,129	4.7
$12,000 — 18,000	36	30	5,163	7.7
$18,000 — 30,000	34	39	17,914	26.8
$30,000 and Over	20	25	40,407	60.4
County Total	**215**	**144**	**$66,862**	**100.0%**
Blaine County				
Less Than $6,000	123	18	$ 421	0.6%
$ 6,000 — 12,000	61	47	4,559	6.6
$12,000 — 18,000	50	48	9,348	13.6
$18,000 — 30,000	31	31	14,403	21.0
$30,000 and Over	24	24	39,941	58.2
County Total	**289**	**168**	**$68,672**	**100.0%**
Boone County				
Less Than $6,000	991	238	$ 11,590	1.3%
$6,000 — $12,000	646	565	52,998	6.1
$12,000 — 18,000	537	523	120,616	14.0
$18,000 — 30,000	568	564	254,730	29.5
$30,000 and Over	298	295	423,600	49.1
County Total	**3,040**	**2,185**	**$863,535**	**100.0%**
Box Butte County				
Less Than $6,000	1,184	391	$ 20,031	0.6%
$ 6,000 — 12,000	849	738	68,459	2.2
$12,000 — 18,000	692	668	152,881	4.9
$18,000 — 30,000	1,155	1,147	574,462	18.6
$30,000 and Over	1,749	1,748	2,277,533	73.6
County Total	**5,629**	**4,692**	**$3,093,365**	**100.0%**
Boyd County				
Less Than $6,000	510	110	$ 2,497	1.0%
$ 6,000 — 12,000	359	300	25,804	10.5
$12,000 — 18,000	203	198	41,937	17.1
$18,000 — 30,000	146	145	63,277	25.9
$30,000 and Over	78	76	111,182	45.4
County Total	**1,296**	**829**	**$244,696**	**100.0%**
Brown County				
Less Than $6,000	514	156	$ 4,271	0.9%
$ 6,000 — 12,000	393	334	30,249	6.6
$12,000 — 18,000	271	264	54,965	12.0
$18,000 — 30,000	274	273	125,306	27.4
$30,000 and Over	165	164	242,899	53.1
County Total	**1,617**	**1,191**	**$457,691**	**100.0%**
Buffalo County				
Less Than $6,000	3,441	1,228	$ 40,744	0.7%
$ 6,000 — 12,000	2,768	2,475	265,037	4.5
$12,000 — 18,000	2,246	2,200	524,661	8.9
$18,000 — 30,000	3,173	3,160	1,511,259	25.7
$30,000 and Over	2,664	2,658	3,544,402	60.2
County Total	**14,292**	**11,721**	**$5,886,103**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Burt County				
Less Than $6,000	991	249	$ 7,828	0.8%
$ 6,000 — 12,000	734	642	57,551	5.7
$12,000 — 18,000	586	568	122,507	12.1
$18,000 — 30,000	634	631	285,923	28.2
$30,000 and Over	385	383	540,405	53.3
County Total	**3,330**	**2,473**	**$1,014,215**	**100.0%**
Butler County				
Less Than $6,000	1,081	307	$ 7,876	0.7%
$ 6,000 — 12,000	835	712	70,656	6.3
$12,000 — 18,000	614	598	141,967	12.6
$18,000 — 30,000	787	783	363,635	32.2
$30,000 and Over	411	410	545,075	48.3
County Total	**3,728**	**2,810**	**$1,129,208**	**100.0%**
Cass County				
Less Than $6,000	1,662	526	$ 18,434	0.6%
$ 6,000 — 12,000	1,462	1,305	132,622	4.2
$12,000 — 18,000	1,221	1,192	279,985	8.8
$18,000 — 30,000	1,902	1,892	899,191	28.2
$30,000 and Over	1,504	1,499	1,856,339	58.3
County Total	**7,751**	**6,414**	**$3,186,572**	**100.0%**
Cedar County				
Less Than $6,000	1,363	317	$ 8,429	0.8%
$ 6,000 — 12,000	903	759	69,863	6.9
$12,000 — 18,000	685	667	142,356	14.1
$18,000 — 30,000	649	646	285,065	28.2
$30,000 and Over	334	334	505,365	50.0
County Total	**3,934**	**2,723**	**$1,011,078**	**100.0%**
Chase County				
Less Than $6,000	520	114	$ 4,752	0.7%
$ 6,000 — 12,000	382	332	30,011	4.4
$12,000 — 18,000	316	307	65,477	9.5
$18,000 — 30,000	444	442	196,365	28.6
$30,000 and Over	264	264	389,944	56.8
County Total	**1,926**	**1,459**	**$686,548**	**100.0%**
Cherry County				
Less Than $6,000	789	223	$ 8,378	1.2%
$ 6,000 — 12,000	555	473	43,568	6.0
$12,000 — 18,000	363	354	76,529	10.6
$18,000 — 30,000	390	389	165,064	22.8
$30,000 and Over	255	251	429,741	59.4
County Total	**2,352**	**1,690**	**$723,280**	**100.0%**
Cheyenne County				
Less Than $6,000	869	274	$ 8,032	0.4%
$ 6,000 — 12,000	809	725	72,002	3.5
$12,000 — 18,000	648	627	144,563	7.1
$18,000 — 30,000	928	926	428,977	21.0
$30,000 and Over	844	844	1,385,842	68.0
County Total	**4,098**	**3,396**	**$2,039,415**	**100.0%**
Clay County				
Less Than $6,000	986	264	$ 7,853	0.6%
$ 6,000 — 12,000	626	546	55,237	4.2
$12,000 — 18,000	599	586	136,103	10.3
$18,000 — 30,000	745	742	339,537	25.6
$30,000 and Over	523	523	787,247	59.4
County Total	**3,479**	**2,661**	**$1,325,977**	**100.0%**
Colfax County				
Less Than $6,000	1,311	346	$ 9,855	0.7%
$ 6,000 — 12,000	960	811	78,691	6.0
$12,000 — 18,000	786	763	178,506	13.5
$18,000 — 30,000	809	808	365,657	27.7
$30,000 and Over	508	506	687,979	52.1
County Total	**4,374**	**3,234**	**$1,320,687**	**100.0%**
Cuming County				
Less Than $6,000	1,264	342	$ 9,200	0.7%
$ 6,000 — 12,000	899	763	74,890	5.7
$12,000 — 18,000	708	688	157,604	12.0
$18,000 — 30,000	846	845	368,677	28.2
$30,000 and Over	465	464	698,569	53.4
County Total	**4,182**	**3,102**	**$1,308,940**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than $6,000	1,648	386	$ 14,915	0.9%
$ 6,000 — 12,000	1,100	937	83,021	5.1
$12,000 — 18,000	899	878	193,125	11.9
$18,000 — 30,000	986	979	440,837	27.2
$30,000 and Over	604	604	888,567	54.8
County Total	**5,237**	**3,784**	**$1,620,464**	**100.0%**
Dakota County				
Less Than $6,000	1,477	467	$ 12,889	0.5%
$ 6,000 — 12,000	1,268	1,139	114,697	4.9
$12,000 — 18,000	1,122	1,096	257,206	10.9
$18,000 — 30,000	1,635	1,625	722,761	30.7
$30,000 and Over	1,036	1,028	1,246,664	53.0
County Total	**6,538**	**5,355**	**$2,354,217**	**100.0%**
Dawes County				
Less Than $6,000	888	287	$ 16,235	1.4%
$ 6,000 — 12,000	715	619	56,191	4.8
$12,000 — 18,000	494	483	103,335	8.9
$18,000 — 30,000	710	704	325,088	28.0
$30,000 and Over	551	551	659,534	56.8
County Total	**3,358**	**2,644**	**$1,160,384**	**100.0%**
Dawson County				
Less Than $6,000	2,131	649	$ 20,422	0.6%
$ 6,000 — 12,000	1,616	1,405	137,728	4.1
$12,000 — 18,000	1,382	1,345	305,958	9.2
$18,000 — 30,000	2,298	2,292	1,050,114	31.6
$30,000 and Over	1,349	1,348	1,804,845	54.4
County Total	**8,776**	**7,039**	**$3,319,067**	**100.0%**
Deuel County				
Less Than $6,000	264	78	$ 2,550	0.5%
$ 6,000 — 12,000	224	202	18,728	4.0
$12,000 — 18,000	157	155	31,914	6.8
$18,000 — 30,000	216	215	97,633	20.8
$30,000 and Over	171	170	318,773	67.9
County Total	**1,032**	**820**	**$469,599**	**100.0%**
Dixon County				
Less Than $6,000	876	183	$ 5,676	0.9%
$ 6,000 — 12,000	579	500	47,463	7.5
$12,000 — 18,000	446	433	97,531	15.5
$18,000 — 30,000	470	470	207,499	32.9
$30,000 and Over	227	225	272,172	43.2
County Total	**2,598**	**1,811**	**$630,341**	**100.0%**
Dodge County				
Less Than $6,000	3,359	1,164	$ 42,985	0.7%
$ 6,000 — 12,000	2,870	2,541	265,121	4.1
$12,000 — 18,000	2,298	2,234	523,090	8.2
$18,000 — 30,000	3,720	3,700	1,758,053	27.5
$30,000 and Over	2,822	2,820	3,814,775	59.6
County Total	**15,069**	**12,459**	**$6,404,023**	**100.0%**
Douglas County				
Less Than $6,000	35,947	15,838	$ 584,466	0.5%
$ 6,000 — 12,000	33,891	31,727	3,658,153	3.3
$12,000 — 18,000	26,666	26,197	6,895,087	6.1
$18,000 — 30,000	38,941	38,718	19,362,540	17.2
$30,000 and Over	48,142	47,994	81,848,873	72.9
County Total	**183,587**	**160,474**	**$112,349,119**	**100.0%**
Dundy County				
Less Than $6,000	334	64	$ 1,619	0.4%
$ 6,000 — 12,000	243	204	18,728	4.2
$12,000 — 18,000	176	170	37,471	8.3
$18,000 — 30,000	184	182	83,509	18.5
$30,000 and Over	145	144	309,560	68.7
County Total	**1,082**	**764**	**$450,888**	**100.0%**
Fillmore County				
Less Than $6,000	828	243	$ 9,844	0.9%
$ 6,000 — 12,000	653	572	54,542	4.7
$12,000 — 18,000	538	524	118,951	10.3
$18,000 — 30,000	689	682	311,816	26.9
$30,000 and Over	428	427	662,946	57.2
County Total	**3,136**	**2,448**	**$1,158,099**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than $6,000	566	120	$ 3,394	0.6%
$ 6,000 — 12,000	432	385	36,804	6.9
$12,000 — 18,000	295	293	65,877	12.3
$18,000 — 30,000	329	328	154,765	28.8
$30,000 and Over	190	190	275,776	51.4
County Total	**1,812**	**1,316**	**$536,616**	**100.0%**
Frontier County				
Less Than $6,000	370	70	$ 1,998	0.5%
$ 6,000 — 12,000	248	219	20,298	4.9
$12,000 — 18,000	190	187	41,602	10.1
$18,000 — 30,000	258	257	116,110	28.1
$30,000 and Over	177	176	233,386	56.5
County Total	**1,243**	**909**	**$413,394**	**100.0%**
Furnas County				
Less Than $6,000	831	161	$ 4,981	0.5%
$ 6,000 — 12,000	624	540	50,476	5.5
$12,000 — 18,000	506	490	111,476	12.2
$18,000 — 30,000	588	583	273,674	29.9
$30,000 and Over	343	341	476,161	51.9
County Total	**2,892**	**2,115**	**$916,768**	**100.0%**
Gage County				
Less Than $6,000	2,187	669	$ 28,276	0.9%
$ 6,000 — 12,000	1,911	1,701	174,757	5.3
$12,000 — 18,000	1,590	1,567	370,182	11.2
$18,000 — 30,000	2,100	2,086	975,530	29.4
$30,000 and Over	1,402	1,398	1,768,629	53.3
County Total	**9,190**	**7,421**	**$3,317,374**	**100.0%**
Garden County				
Less Than $6,000	267	73	$ 1,730	0.4%
$ 6,000 — 12,000	299	255	22,823	5.9
$12,000 — 18,000	191	188	39,930	10.3
$18,000 — 30,000	207	204	96,196	24.8
$30,000 and Over	132	132	227,923	58.7
County Total	**1,096**	**852**	**$388,601**	**100.0%**
Garfield County				
Less Than $6,000	359	78	$ 2,796	1.2%
$ 6,000 — 12,000	250	209	19,505	8.0
$12,000 — 18,000	184	181	37,739	15.6
$18,000 — 30,000	153	152	69,226	28.5
$30,000 and Over	79	78	113,261	46.7
County Total	**1,025**	**698**	**$242,527**	**100.0%**
Gosper County				
Less Than $6,000	176	53	$ 1,515	0.5%
$ 6,000 — 12,000	138	112	10,751	3.6
$12,000 — 18,000	119	118	25,962	8.7
$18,000 — 30,000	178	176	78,405	26.4
$30,000 and Over	137	137	180,256	60.7
County Total	**748**	**596**	**$296,889**	**100.0%**
Grant County				
Less Than $6,000	143	35	$ 907	0.6%
$ 6,000 — 12,000	129	119	10,556	7.0
$12,000 — 18,000	75	74	14,254	9.4
$18,000 — 30,000	81	80	35,646	23.6
$30,000 and Over	57	57	89,867	59.4
County Total	**485**	**365**	**$151,230**	**100.0%**
Greeley County				
Less Than $6,000	506	108	$ 6,050	2.0%
$ 6,000 — 12,000	337	281	26,192	8.6
$12,000 — 18,000	243	235	53,240	17.5
$18,000 — 30,000	203	203	93,362	30.7
$30,000 and Over	81	81	124,825	41.1
County Total	**1,370**	**908**	**$303,668**	**100.0%**
Hall County				
Less Than $6,000	4,561	1,745	$ 55,293	0.6%
$ 6,000 — 12,000	3,766	3,405	368,398	4.1
$12,000 — 18,000	3,315	3,239	784,233	8.8
$18,000 — 30,000	5,020	4,990	2,318,638	25.9
$30,000 and Over	3,811	3,804	5,418,895	60.6
County Total	**20,473**	**17,183**	**$8,945,457**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County				
Less Than $6,000	942	267	$ 16,416	1.3%
$ 6,000 — 12,000	654	563	55,140	4.2
$12,000 — 18,000	630	613	133,009	10.1
$18,000 — 30,000	848	843	373,180	28.4
$30,000 and Over	535	533	735,034	56.0
County Total	**3,609**	**2,819**	**$1,312,778**	**100.0%**
Harlan County				
Less Than $6,000	417	102	4,055	0.8
$ 6,000 — 12,000	304	248	22,630	4.7
$12,000 — 18,000	262	257	56,935	11.7
$18,000 — 30,000	287	286	132,417	27.3
$30,000 and Over	181	180	268,558	55.4
County Total	**1,451**	**1,073**	**$484,595**	**100.0%**
Hayes County				
Less Than $6,000	101	18	$ 419	0.5%
$ 6,000 — 12,000	59	49	4,235	5.4
$12,000 — 18,000	50	50	10,793	13.8
$18,000 — 30,000	44	44	21,510	27.6
$30,000 and Over	24	24	41,090	52.6
County Total	**278**	**185**	**$78,047**	**100.0%**
Hitchcock County				
Less Than $6,000	398	84	$ 2,296	0.4%
$ 6,000 — 12,000	323	291	26,069	4.4
$12,000 — 18,000	288	280	63,752	10.7
$18,000 — 30,000	378	376	178,633	30.0
$30,000 and Over	215	215	324,938	54.5
County Total	**1,602**	**1,246**	**$595,688**	**100.0%**
Holt County				
Less Than $6,000	1,590	389	$ 10,801	0.8%
$ 6,000 — 12,000	1,236	1,056	100,720	7.6
$12,000 — 18,000	835	810	176,436	13.3
$18,000 — 30,000	901	895	397,708	29.9
$30,000 and Over	443	440	643,707	48.4
County Total	**5,005**	**3,590**	**$1,329,372**	**100.0%**
Hooker County				
Less Than $6,000	129	36	$ 1,285	1.1%
$ 6,000 — 12,000	113	90	7,770	6.8
$12,000 — 18,000	67	67	16,099	14.0
$18,000 — 30,000	75	75	34,141	29.7
$30,000 and Over	35	35	55,581	48.4
County Total	**419**	**303**	**$114,875**	**100.0%**
Howard County				
Less Than $6,000	729	179	$ 38,752	5.2%
$ 6,000 — 12,000	490	427	41,094	5.5
$12,000 — 18,000	424	413	90,692	12.1
$18,000 — 30,000	494	489	220,741	29.4
$30,000 and Over	244	244	359,575	47.9
County Total	**2,381**	**1,752**	**$750,854**	**100.0%**
Jefferson County				
Less Than $6,000	970	279	$ 8,595	0.7%
$ 6,000 — 12,000	906	789	75,391	5.7
$12,000 — 18,000	669	657	152,506	11.6
$18,000 — 30,000	832	826	388,837	29.6
$30,000 and Over	429	429	687,183	52.4
County Total	**3,806**	**2,980**	**$1,312,513**	**100.0%**
Johnson County				
Less Than $6,000	678	144	$ 3,630	0.6%
$ 6,000 — 12,000	501	449	40,818	7.0
$12,000 — 18,000	354	348	82,967	14.1
$18,000 — 30,000	403	402	182,231	31.1
$30,000 and Over	191	191	277,063	47.2
County Total	**2,127**	**1,534**	**$586,709**	**100.0%**
Kearney County				
Less Than $6,000	634	205	$ 26,283	2.3%
$ 6,000 — 12,000	534	479	46,797	4.0
$12,000 — 18,000	426	411	97,095	8.3
$18,000 — 30,000	621	621	287,215	24.7
$30,000 and Over	470	470	706,558	60.7
County Total	**2,685**	**2,186**	**$1,163,947**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Keith County				
Less Than $6,000	934	304	$ 8,400	0.5%
$ 6,000 — 12,000	803	730	76,972	5.0
$12,000 — 18,000	648	622	136,248	8.9
$18,000 — 30,000	869	862	391,506	25.4
$30,000 and Over	618	614	925,759	60.2
County Total	**3,872**	**3,132**	**$1,538,885**	**100.0%**
Keya Paha County				
Less Than $6,000	178	24	$ 487	0.9%
$ 6,000 — 12,000	86	61	5,450	9.6
$12,000 — 18,000	51	47	9,107	16.1
$18,000 — 30,000	41	41	19,232	33.9
$30,000 and Over	15	15	22,454	39.6
County Total	**371**	**188**	**$56,730**	**100.0%**
Kimball County				
Less Than $6,000	454	133	$ 3,662	0.4%
$ 6,000 — 12,000	359	315	32,565	3.1
$12,000 — 18,000	291	287	66,345	6.4
$18,000 — 30,000	487	485	230,488	22.1
$30,000 and Over	430	430	707,960	68.0
County Total	**2,021**	**1,650**	**$1,041,020**	**100.0%**
Knox County				
Less Than $6,000	1,504	327	$ 11,711	1.2%
$ 6,000 — 12,000	986	829	76,172	7.6
$12,000 — 18,000	725	711	154,794	15.5
$18,000 — 30,000	704	699	312,455	31.3
$30,000 and Over	284	283	442,824	44.4
County Total	**4,203**	**2,849**	**$997,956**	**100.0%**
Lancaster County				
Less Than $6,000	15,852	7,183	$ 266,789	0.6%
$ 6,000 — 12,000	15,295	14,077	1,624,393	3.8
$12,000 — 18,000	12,143	11,841	3,003,697	7.0
$18,000 — 30,000	18,680	18,541	9,025,998	21.1
$30,000 and Over	19,816	19,764	28,936,457	67.5
County Total	**81,786**	**71,406**	**$42,857,334**	**100.0%**
Lincoln County				
Less Than $6,000	3,112	1,016	$ 35,263	0.6%
$ 6,000 — 12,000	2,421	2,078	203,593	3.4
$12,000 — 18,000	1,752	1,685	380,422	6.3
$18,000 — 30,000	2,793	2,770	1,306,993	21.5
$30,000 and Over	3,095	3,087	4,147,029	68.3
County Total	**13,173**	**10,636**	**$6,073,300**	**100.0%**
Logan County				
Less Than $6,000	143	26	$ 848	0.9%
$ 6,000 — 12,000	76	64	5,455	5.7
$12,000 — 18,000	63	62	12,065	12.5
$18,000 — 30,000	70	69	30,139	31.3
$30,000 and Over	34	34	47,922	49.7
County Total	**386**	**255**	**$96,428**	**100.0%**
Loup County				
Less Than $6,000	72	22	$ 1,049	2.5%
$ 6,000 — 12,000	53	44	3,756	8.8
$12,000 — 18,000	29	28	5,921	13.9
$18,000 — 30,000	30	30	14,444	34.0
$30,000 and Over	10	10	17,311	40.7
County Total	**194**	**134**	**$42,481**	**100.0%**
Madison County				
Less Than $6,000	3,165	1,100	$ 36,869	0.6%
$ 6,000 — 12,000	2,656	2,389	250,410	4.3
$12,000 — 18,000	2,290	2,246	530,579	9.1
$18,000 — 30,000	3,243	3,228	1,521,371	26.0
$30,000 and Over	2,496	2,494	3,506,909	60.0
County Total	**13,850**	**11,457**	**$5,846,139**	**100.0%**
McPherson County				
Less Than $6,000	75	9	$ 117	0.3%
$ 6,000 — 12,000	49	44	3,932	10.9
$12,000 — 18,000	27	26	5,225	14.4
$18,000 — 30,000	26	26	11,724	32.4
$30,000 and Over	14	14	15,188	42.0
County Total	**191**	**119**	**$36,187**	**100.0%**

Continued – Table 3

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County				
Less Than $6,000	911	230	$ 6,777	0.6%
$ 6,000 – 12,000	690	600	56,190	5.4
$12,000 – 18,000	575	567	128,672	12.3
$18,000 – 30,000	680	675	305,305	29.1
$30,000 and Over	349	348	551,956	52.6
County Total	**3,205**	**2,420**	**$1,048,900**	**100.0%**
Morrill County				
Less Than $6,000	607	115	$ 3,454	0.5%
$ 6,000 – 12,000	421	363	31,269	4.5
$12,000 – 18,000	363	358	74,978	10.9
$18,000 – 30,000	406	403	189,662	27.5
$30,000 and Over	299	298	390,916	56.6
County Total	**2,096**	**1,537**	**$690,278**	**100.0%**
Nance County				
Less Than $6,000	502	113	$ 4,980	1.0%
$ 6,000 – 12,000	370	322	30,863	6.2
$12,000 – 18,000	280	275	66,707	13.4
$18,000 – 30,000	349	349	158,741	31.9
$30,000 and Over	160	160	236,670	47.5
County Total	**1,661**	**1,219**	**$497,960**	**100.0%**
Nemaha County				
Less Than $6,000	757	223	$ 6,650	0.6%
$ 6,000 – 12,000	604	527	49,287	4.5
$12,000 – 18,000	509	496	111,281	10.2
$18,000 – 30,000	633	632	288,253	26.5
$30,000 and Over	481	479	632,527	58.1
County Total	**2,984**	**2,357**	**$1,087,997**	**100.0%**
Nuckolls County				
Less Than $6,000	706	197	$ 7,546	0.9%
$ 6,000 – 12,000	559	491	45,515	5.6
$12,000 – 18,000	402	394	88,563	10.8
$18,000 – 30,000	554	550	250,495	30.7
$30,000 and Over	331	329	424,669	52.0
County Total	**2,552**	**1,961**	**$816,787**	**100.0%**
Otoe County				
Less Than $6,000	1,430	399	$ 14,699	0.7%
$ 6,000 – 12,000	1,179	1,035	96,742	4.3
$12,000 – 18,000	1,001	980	224,311	10.1
$18,000 – 30,000	1,327	1,316	609,701	27.3
$30,000 and Over	902	900	1,286,407	57.6
County Total	**5,839**	**4,630**	**$2,231,859**	**100.0%**
Pawnee County				
Less Than $6,000	505	101	$ 2,331	0.7%
$ 6,000 – 12,000	346	307	27,371	8.0
$12,000 – 18,000	260	258	55,144	16.1
$18,000 – 30,000	213	211	95,652	27.8
$30,000 and Over	127	126	162,996	47.5
County Total	**1,451**	**1,003**	**$343,493**	**100.0%**
Perkins County				
Less Than $6,000	353	98	$ 3,074	0.5%
$ 6,000 – 12,000	261	213	20,821	3.7
$12,000 – 18,000	256	246	52,088	9.2
$18,000 – 30,000	294	292	126,895	22.3
$30,000 and Over	236	236	365,860	64.3
County Total	**1,400**	**1,085**	**$568,738**	**100.0%**
Phelps County				
Less Than $6,000	1,007	319	$ 8,893	0.4%
$ 6,000 – 12,000	747	655	66,888	3.3
$12,000 – 18,000	683	664	160,962	8.0
$18,000 – 30,000	998	993	462,148	23.1
$30,000 and Over	817	814	1,301,904	65.1
County Total	**4,252**	**3,445**	**$2,000,795**	**100.0%**
Pierce County				
Less Than $6,000	833	175	$ 4,153	0.5%
$ 6,000 – 12,000	699	600	56,676	6.8
$12,000 – 18,000	480	470	101,140	12.0
$18,000 – 30,000	599	597	271,936	32.4
$30,000 and Over	318	317	405,466	48.3
County Total	**2,929**	**2,159**	**$839,370**	**100.0%**

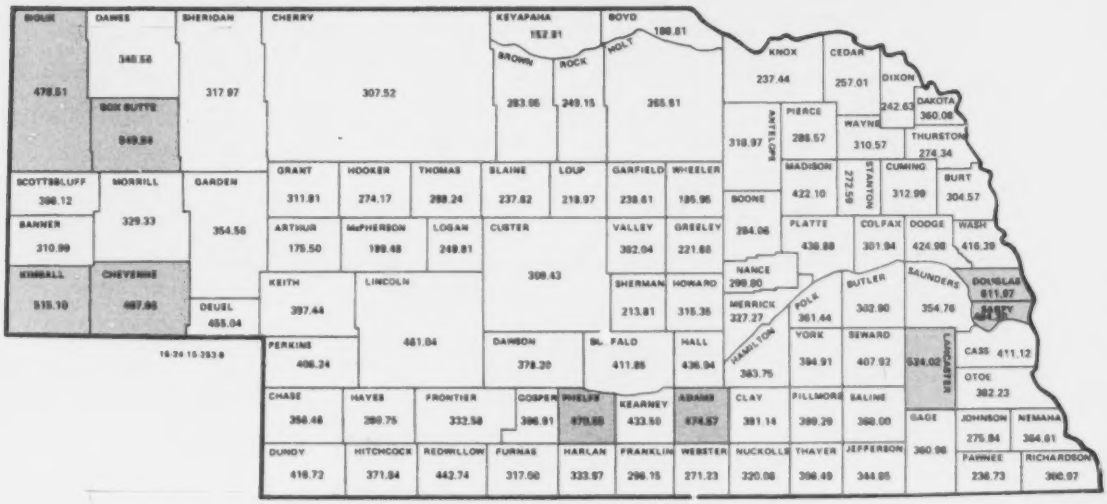
Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Platte County				
Less Than $6,000	2,696	1,028	$ 33,743	0.6%
$ 6,000 – 12,000	2,106	1,891	208,829	3.9
$12,000 – 18,000	2,123	2,082	517,226	9.7
$18,000 – 30,000	2,907	2,887	1,364,740	25.7
$30,000 and Over	2,333	2,327	3,190,164	60.0
County Total	**12,165**	**10,215**	**$5,314,703**	**100.0%**
Polk County				
Less Than $6,000	573	142	$ 3,423	0.4%
$ 6,000 – 12,000	458	377	36,705	4.5
$12,000 – 18,000	367	356	80,191	9.9
$18,000 – 30,000	528	525	240,029	29.6
$30,000 and Over	319	317	451,095	55.6
County Total	**2,245**	**1,717**	**$811,444**	**100.0%**
Red Willow County				
Less Than $6,000	1,128	392	$ 13,366	0.6%
$ 6,000 – 12,000	971	872	86,545	3.8
$12,000 – 18,000	851	831	197,439	8.6
$18,000 – 30,000	1,234	1,230	581,700	25.5
$30,000 and Over	978	976	1,406,367	61.5
County Total	**5,162**	**4,301**	**$2,285,418**	**100.0%**
Richardson County				
Less Than $6,000	1,219	300	$ 8,204	0.6
$ 6,000 – 12,000	1,089	938	87,296	6.8
$12,000 – 18,000	693	676	151,482	11.9
$18,000 – 30,000	789	784	361,512	28.4
$30,000 and Over	446	446	666,394	52.3
County Total	**4,236**	**3,144**	**$1,274,888**	**100.0%**
Rock County				
Less Than $6,000	313	77	$ 2,170	1.0%
$ 6,000 – 12,000	199	169	13,594	6.0
$12,000 – 18,000	173	168	36,877	16.4
$18,000 – 30,000	139	138	61,279	27.3
$30,000 and Over	78	78	110,815	49.3
County Total	**902**	**630**	**$224,735**	**100.0%**
Saline County				
Less Than $6,000	1,408	426	$ 12,625	0.6%
$ 6,000 – 12,000	1,077	929	91,926	4.5
$12,000 – 18,000	845	819	189,222	9.3
$18,000 – 30,000	1,336	1,328	630,375	31.1
$30,000 and Over	845	843	1,103,900	54.4
County Total	**5,511**	**4,345**	**$2,028,048**	**100.0%**
Sarpy County				
Less Than $6,000	4,387	1,881	$ 63,516	0.7%
$ 6,000 – 12,000	3,313	3,101	359,524	3.8
$12,000 – 18,000	2,714	2,662	649,512	6.9
$18,000 – 30,000	4,034	4,005	1,843,711	19.6
$30,000 and Over	4,961	4,944	6,481,541	69.0
County Total	**19,409**	**16,593**	**$9,397,804**	**100.0%**
Saunders County				
Less Than $6,000	1,900	552	$ 19,473	0.7%
$ 6,000 – 12,000	1,601	1,390	143,277	5.4
$12,000 – 18,000	1,185	1,158	266,058	9.9
$18,000 – 30,000	1,748	1,742	817,299	30.6
$30,000 and Over	1,107	1,106	1,429,146	53.4
County Total	**7,541**	**5,948**	**$2,675,252**	**100.0%**
Scotts Bluff County				
Less Than $6,000	3,482	1,059	$ 37,865	0.7%
$ 6,000 – 12,000	3,070	2,738	269,504	4.7
$12,000 – 18,000	2,411	2,375	529,123	9.2
$18,000 – 30,000	3,254	3,238	1,477,078	25.7
$30,000 and Over	2,286	2,277	3,431,410	59.7
County Total	**14,503**	**11,687**	**$5,744,979**	**100.0%**
Seward County				
Less Than $6,000	1,193	373	$ 12,295	0.6%
$ 6,000 – 12,000	1,037	890	85,181	3.8
$12,000 – 18,000	861	839	196,316	8.8
$18,000 – 30,000	1,397	1,395	632,688	28.4
$30,000 and Over	964	962	1,297,525	58.3
County Total	**5,452**	**4,459**	**$2,224,006**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County				
Less Than $6,000	915	222	$ 11,962	1.3%
$ 6,000 — 12,000	664	572	50,840	5.5
$12,000 — 18,000	461	450	96,962	10.4
$18,000 — 30,000	526	521	226,046	24.3
$30,000 and Over	356	353	543,291	58.5
County Total	**2,922**	**2,118**	**$929,100**	**100.0%**
Sherman County				
Less Than $6,000	513	108	$ 17,890	5.6%
$ 6,000 — 12,000	381	322	28,595	9.0
$12,000 — 18,000	248	234	51,009	16.1
$18,000 — 30,000	236	234	106,189	33.5
$30,000 and Over	104	104	113,186	35.7
County Total	**1,482**	**1,002**	**$316,869**	**100.0%**
Sioux County				
Less Than $6,000	99	20	$ 462	0.3%
$ 6,000 — 12,000	81	66	6,086	3.9
$12,000 — 18,000	56	56	11,627	7.5
$18,000 — 30,000	49	49	22,922	14.8
$30,000 and Over	39	39	113,940	73.5
County Total	**324**	**230**	**$155,037**	**100.0%**
Stanton County				
Less Than $6,000	425	98	$ 3,277	0.9%
$ 6,000 — 12,000	318	269	25,045	6.6
$12,000 — 18,000	235	226	49,561	13.1
$18,000 — 30,000	264	261	118,903	31.4
$30,000 and Over	146	145	181,566	48.0
County Total	**1,388**	**999**	**$378,352**	**100.0%**
Thayer County				
Less Than $6,000	863	185	$ 5,964	0.6%
$ 6,000 — 12,000	671	584	54,067	5.8
$12,000 — 18,000	518	509	114,947	12.4
$18,000 — 30,000	622	617	273,143	29.5
$30,000 and Over	345	345	477,176	51.6
County Total	**3,019**	**2,240**	**$925,297**	**100.0%**
Thomas County				
Less Than $6,000	153	24	$ 496	0.4%
$ 6,000 — 12,000	92	80	6,211	5.5
$12,000 — 18,000	52	52	10,756	9.5
$18,000 — 30,000	81	80	37,687	33.4
$30,000 and Over	43	43	57,777	51.2
County Total	**421**	**279**	**$112,927**	**100.0%**
Thurston County				
Less Than $6,000	605	128	$ 3,092	0.6%
$ 6,000 — 12,000	403	331	32,025	6.3
$12,000 — 18,000	314	292	66,305	13.0
$18,000 — 30,000	338	313	146,191	28.7
$30,000 and Over	198	188	262,108	51.4
County Total	**1,858**	**1,252**	**$509,721**	**100.0%**
Valley County				
Less Than $6,000	652	161	$ 8,084	1.2%
$ 6,000 — 12,000	530	469	42,659	6.3
$12,000 — 18,000	387	382	85,578	12.6
$18,000 — 30,000	435	435	201,019	29.5
$30,000 and Over	253	253	344,364	50.5
County Total	**2,257**	**1,700**	**$681,704**	**100.0%**
Washington County				
Less Than $6,000	1,280	444	$ 15,283	0.6%
$ 6,000 — 12,000	1,111	990	101,094	4.2
$12,000 — 18,000	849	830	195,173	8.1
$18,000 — 30,000	1,343	1,336	618,677	25.7
$30,000 and Over	1,195	1,192	1,475,694	61.3
County Total	**5,778**	**4,792**	**$2,405,921**	**100.0%**
Wayne County				
Less Than $6,000	867	236	$ 6,322	0.7%
$ 6,000 — 12,000	622	545	54,214	5.8
$12,000 — 18,000	477	465	103,504	11.1
$18,000 — 30,000	626	624	276,833	29.8
$30,000 and Over	399	398	488,046	52.5
County Total	**2,991**	**2,268**	**$928,919**	**100.0%**
Webster County				
Less Than $6,000	585	141	$ 3,672	0.7%
$ 6,000 — 12,000	435	365	33,716	6.7
$12,000 — 18,000	330	324	70,834	14.0
$18,000 — 30,000	325	322	146,903	29.1
$30,000 and Over	185	185	249,355	49.4
County Total	**1,860**	**1,337**	**$504,481**	**100.0%**
Wheeler County				
Less Than $6,000	132	31	$ 1,351	2.2%
$ 6,000 — 12,000	76	66	6,321	10.5
$12,000 — 18,000	55	54	12,110	20.1
$18,000 — 30,000	43	43	18,983	31.5
$30,000 and Over	18	18	21,482	35.7
County Total	**324**	**212**	**$60,246**	**100.0%**
York County				
Less Than $6,000	1,465	471	$ 17,522	0.7%
$ 6,000 — 12,000	1,161	1,008	99,631	4.1
$12,000 — 18,000	1,021	995	228,457	9.5
$18,000 — 30,000	1,435	1,427	640,778	26.5
$30,000 and Over	1,032	1,030	1,428,100	59.1
County Total	**6,114**	**4,931**	**$2,414,488**	**100.0%**
Unallocated				
Less Than $6,000	8,963	3,883	$ 375,249	1.8%
$ 6,000 — 12,000	12,098	11,132	953,852	4.6
$12,000 — 18,000	10,518	10,150	1,746,739	8.4
$18,000 — 30,000	15,267	14,819	4,393,365	21.0
$30,000 and Over	18,195	17,097	13,416,142	64.2
Total	**65,041**	**57,081**	**$20,885,348**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
State				
Less Than $6,000	154,463	55,030	$ 2,241,912	0.7%
$ 6,000 — 12,000	135,239	121,909	12,712,676	4.0
$12,000 — 18,000	108,432	105,887	24,921,600	7.9
$18,000 — 30,000	152,749	151,477	69,492,713	22.0
$30,000 and Over	145,453	143,995	206,914,180	65.4
1984 State Total	**696,336**	**578,298**	**$316,283,081**	**100.0%**

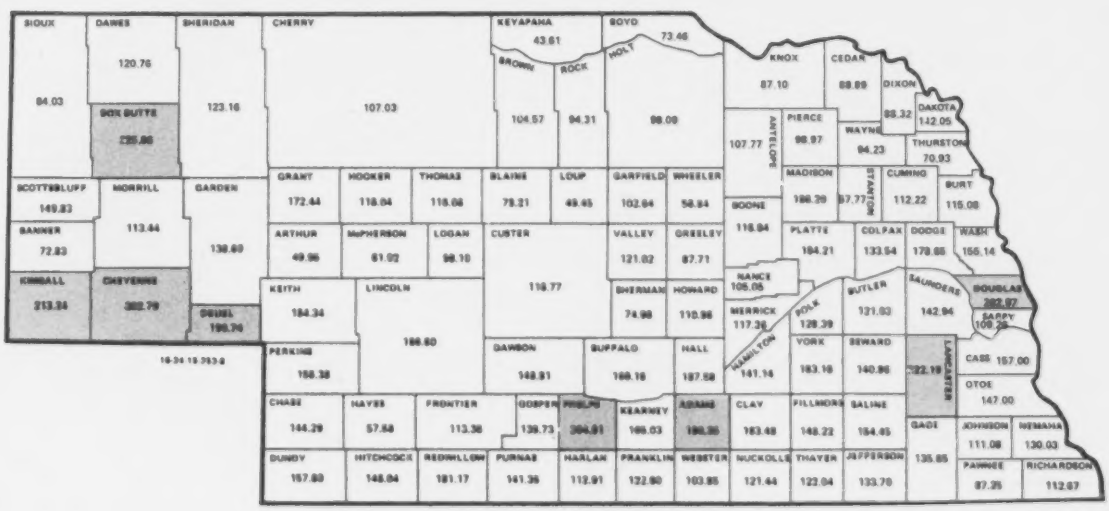
Table 4

Average Individual Tax Liability per Return for 1984



County Average: $467.92
Counties above average are noted by the shaded area on the map.

Per Capita Average Individual Income Tax Liability for 1984



County Average: $188.17
Population data used are from official "1980 Bureau of the Census Report"
Counties above average are noted by the shaded area on the map.

Table 5

Analysis of 1984 Nebraska Individual Income Tax Liability

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	No. of Returns with no Tax Liability	% of Returns with no Tax Liability	Calculated Liability	
					Amount	% of Total
Less Than $1*	22,922	726	22,196	96.8%	$ 579,183.13	0.2%
$ 0 – 6,000	131,541	54,304	77,237	58.7	1,662,729.18	0.5
$ 6,001 – 8,000	46,855	38,914	7,941	16.9	2,590,186.92	0.8
$ 8,001 – 10,000	46,173	42,733	3,440	7.5	4,319,671.22	1.4
$10,001 – 12,000	42,211	40,262	1,949	4.6	5,802,818.19	1.8
$12,001 – 14,000	39,079	37,859	1,220	3.1	7,144,884.19	2.3
$14,001 – 16,000	36,469	35,646	823	2.3	8,416,423.69	2.7
$16,001 – 18,000	32,884	32,382	502	1.5	9,360,291.93	3.0
$18,001 – 20,000	30,596	30,208	388	1.3	10,326,336.93	3.3
$20,001 – 25,000	66,706	66,163	543	0.8	27,960,640.02	8.8
$25,001 – 30,000	55,447	55,106	341	0.6	31,205,735.71	9.9
$30,001 – 35,000	42,440	42,187	253	0.6	30,371,579.95	9.6
$35,001 – 40,000	31,524	31,337	187	0.6	28,007,689.62	8.9
$40,001 – 45,000	21,777	21,619	158	0.7	23,372,892.33	7.4
$45,001 – 50,000	14,369	14,254	115	0.8	18,251,930.91	5.8
$50,001 – 75,000	24,054	23,735	319	1.3	41,905,938.53	13.2
$75,001 – 100,000	5,288	5,162	126	2.4	15,434,507.39	4.9
More Than $100,000	6,001	5,701	300	5.0	49,569,641.25	15.7
Total All Classes	**696,336**	**578,298**	**118,038**	**17.0%**	**$316,283,081.09**	**100.0%**

*This amount includes the 21,268 returns with zero or negative federal adjusted gross income and the 1,654 returns that listed no figure for federal adjusted gross income. Any of these returns may have listed amounts for federal taxable income, federal income tax, or Nebraska income tax.

Table 6

Analysis of 1984 Motor Fuel Tax Credit

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less than $1	22,922	7,700	$1,890,162	38.1%
$ 0 – 6,000	131,541	4,010	679,415	13.7
$ 6,001 – 8,000	46,855	1,507	265,739	5.4
$ 8,001 – 10,000	46,173	1,407	229,777	4.6
$10,001 – 12,000	42,211	1,368	217,656	4.4
$12,001 – 14,000	39,079	1,247	206,978	4.2
$14,001 – 16,000	36,469	1,118	184,634	3.7
$16,001 – 18,000	32,884	969	158,686	3.2
$18,001 – 20,000	30,596	857	131,170	2.6
$20,001 – 25,000	66,706	1,730	279,526	5.6
$25,001 – 30,000	55,447	1,263	213,767	4.3
$30,001 – 35,000	42,440	779	127,789	2.6
$35,001 – 40,000	31,524	575	95,088	1.9
$40,001 – 45,000	21,777	410	68,017	1.4
$45,001 – 50,000	14,369	295	51,377	1.0
$50,001 – 75,000	24,054	522	90,814	1.8
$75,001 – 100,000	5,288	132	21,363	0.4
More than $100,000	6,001	117	42,619	0.9
Total	**696,336**	**26,006**	**$4,954,577**	**100.0%**

Table 7

Analysis of 1984 Credit for Tax Paid to Another State

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than $1	22,922	7	$ 8,328	0.2%
$ 0 – 6,000	131,541	605	15,885	0.3
$ 6,001 – 8,000	46,855	541	21,542	0.4
$ 8,001 – 10,000	46,173	675	41,539	0.9
$10,001 – 12,000	42,211	705	57,224	1.2
$12,001 – 14,000	39,079	762	74,383	1.6
$14,001 – 16,000	36,469	758	95,782	2.0
$16,001 – 18,000	32,884	793	119,594	2.5
$18,001 – 20,000	30,596	801	137,007	2.9
$20,001 – 25,000	66,706	1,878	392,963	8.2
$25,001 – 30,000	55,447	1,703	451,295	9.4
$30,001 – 35,000	42,440	1,318	414,774	8.7
$35,001 – 40,000	31,524	1,093	405,654	8.5
$40,001 – 45,000	21,777	768	337,881	7.1
$45,001 – 50,000	14,369	537	252,042	5.3
$50,001 – 75,000	24,054	1,064	612,147	12.8
$75,001 – 100,000	5,288	327	269,314	5.6
More than $100,000	6,001	503	1,081,369	22.6
Total	**696,336**	**14,838**	**$4,788,723**	**100.0%**

Table 8

Analysis of 1984 Elderly Tax Credits

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than $1	22,922	0	$ 0	0.0%
$ 0 – 6,000	131,541	776	13,724	8.0
$ 6,001 – 8,000	46,855	943	43,190	25.0
$ 8,001 – 10,000	46,173	714	41,174	23.9
$10,001 – 12,000	42,211	376	30,594	17.7
$12,001 – 14,000	39,079	195	18,688	10.8
$14,001 – 16,000	36,469	111	12,018	7.0
$16,001 – 18,000	32,884	70	5,957	3.5
$18,001 – 20,000	30,596	24	2,178	1.3
$20,001 – 25,000	66,706	17	2,179	1.3
$25,001 – 30,000	55,447	6	1,016	0.6
$30,001 – 35,000	42,440	3	377	0.2
$35,001 – 40,000	31,524	0	0	0.0
$40,001 – 45,000	21,777	4	948	0.5
$45,001 – 50,000	14,369	1	4	0.0
$50,001 – 75,000	24,054	1	504	0.3
$75,001 – 100,000	4,288	0	0	0.0
More than $100,000	6,001	0	0	0.0
Total	**696,336**	**3,241**	**$172,551**	**100.0%**

Table 9

Analysis of 1984 Energy Source Tax Credits

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than $1	22,922	2	$ 2,648	0.2%
$ 0 – 6,000	131,541	10	1,307	0.1
$ 6,001 – 8,000	46,855	13	664	0.1
$ 8,001 – 10,000	46,173	36	1,938	0.2
$10,001 – 12,000	42,211	58	6,103	0.5
$12,001 – 14,000	39,079	76	9,912	0.8
$14,001 – 16,000	36,469	81	13,489	1.1
$16,001 – 18,000	32,884	86	19,824	1.7
$18,001 – 20,000	30,596	82	20,884	1.8
$20,001 – 25,000	66,706	289	97,987	8.3
$25,001 – 30,000	55,447	307	134,686	11.5
$30,001 – 35,000	42,440	326	178,865	15.2
$35,001 – 40,000	31,524	250	175,180	14.9
$40,001 – 45,000	21,777	192	144,887	12.3
$45,001 – 50,000	14,369	139	117,441	10.0
$50,001 – 75,000	24,054	195	189,911	16.2
$75,001 – 100,000	5,288	16	23,071	2.0
More Than $100,000	6,001	28	36,191	3.1
Total	**696,336**	**2,186**	**$1,174,988**	**100.0%**

Table 10

General Fund Individual Income Tax Cash Receipts

Month	Calendar Year 1985	Calendar Year 1984	Net Change	Percent Change
January	$ 38,214,745	$ 38,260,753	$ (46,008)	(0.1)%
February	37,109,438	39,251,915	(2,142,477)	(5.5)
March	30,838,505	34,841,977	(4,003,472)	(11.5)
April	57,405,474	54,608,688	2,796,786	5.1
May	31,281,934	34,193,025	(2,911,091)	(8.5)
June	34,059,593	32,979,743	1,079,850	3.3
July	19,733,308	20,263,394	(530,086)	(2.6)
August	32,564,572	32,098,711	465,861	1.5
September	35,180,661	33,951,992	1,228,669	3.6
October	20,873,903	18,675,102	2,198,801	11.8
November	30,549,614	29,832,916	716,698	2.4
December	29,379,434	26,275,120	3,519,314	13.4
Total	**$397,191,181**	**395,233,336**	**$1,957,845**	**0.5%**

Note: Individual income tax cash receipts include receipts from withholding tax, estimated income tax, fiduciary tax, and final income tax returns, Form 1040N.

Table 11

1985 Withholding Tax Cash Revenues

Month	Calendar Year 1985	Calendar Year 1984	Net Change	Percent Change	% Change Adjusted
January	$ 20,637,052	$ 19,501,538	$1,135,514	5.8%	11.4%
February	19,220,427	19,890,683	(670,256)	(3.4)	1.7
March	28,125,112	29,298,431	(1,173,319)	(4.0)	1.0
April	19,382,814	19,158,434	224,380	1.2	6.5
May	21,309,653	20,199,592	1,110,061	5.5	11.0
June	28,546,088	30,558,072	(2,011,984)	(6.6)	(1.7)
July	20,766,559	18,927,872	1,838,687	9.7	3.9
August	21,343,294	20,399,167	944,127	4.6	(0.9)
September	28,442,148	27,044,675	1,397,473	5.2	(0.4)
October	20,840,082	19,266,796	1,573,286	8.2	2.5
November	20,967,537	20,238,176	729,361	3.6	(1.8)
December	31,674,377	30,499,683	1,174,694	3.9	(1.6)
Total	**$281,255,143**	**$274,983,119**	**$6,272,024**	**2.3%**	**2.0%**

Table 12

General Fund Corporate Income Tax Cash Receipts

Month	Calendar Year 1985	Calendar Year 1984	Net Change	Percent Change
January	$ 6,912,451	$ 3,758,128	$ 3,154,323	83.9%
February	2,452,986	2,784,512	(331,526)	(11.9)
March	17,816,275	15,684,315	2,131,960	13.6
April	12,147,485	11,317,358	830,127	7.3
May	2,664,982	2,192,588	472,394	21.5
June	13,878,360	14,771,613	(893,253)	(6.0)
July	2,938,696	2,804,669	134,027	4.8
August	2,507,764	2,362,501	145,263	6.1
September	13,530,209	14,205,255	(675,046)	(4.8)
October	5,177,042	4,405,221	771,821	17.5
November	3,162,752	3,280,988	(118,236)	(3.6)
December	12,150,417	18,953,484	(6,803,067)	(35.9)
Total	**$95,339,419**	**$96,520,632**	**$(1,181,213)**	**(1.2)%**

Table 13

Analysis of Corporate Income Tax Returns for 1984

Nebraska Taxable Income Classification	Number of Corporations	% of Total Corporations	Nebraska Taxable Income	Calculated Tax 4.75% and 6.65%	% of Total Liability
Less than zero	9,592	33.5	$ --	$ --	--%
$ 0 – 5,000	11,471	40.0	5,190,182	246,534	0.4
$ 5,001 – 10,000	1,296	4.5	9,502,960	451,391	0.7
$ 10,001 – 15,000	973	3.4	12,099,302	574,717	0.8
$ 15,001 – 20,000	676	2.4	11,821,327	561,513	0.8
$ 20,001 – 25,000	595	2.1	13,333,217	633,328	0.9
$ 25,001 – 30,000	483	1.7	13,226,526	628,265	0.9
$ 30,001 – 35,000	394	1.4	12,756,741	605,945	0.9
$ 35,001 – 40,000	353	1.2	13,232,245	628,532	0.9
$ 40,001 – 45,000	273	0.9	11,596,402	550,829	0.8
$ 45,001 – 50,000	320	1.1	15,252,630	724,500	1.1
$ 50,001 – 60,000	403	1.4	21,899,551	1,073,470	1.6
$ 60,001 – 70,000	278	1.0	17,964,430	930,535	1.4
$ 70,001 – 80,000	219	0.8	16,362,990	880,089	1.3
$ 80,001 – 90,000	157	0.5	13,344,428	738,254	1.1
$ 90,001 – 100,000	146	0.5	13,878,096	784,193	1.1
$100,001 – 150,000	279	1.0	33,518,012	1,963,898	2.9
$150,001 – 200,000	169	0.6	29,658,026	1,811,709	2.7
$200,001 – 300,000	162	0.6	39,601,368	2,479,591	3.7
$300,001 – 500,000	154	0.5	60,265,388	3,861,348	5.7
$500,001 – 1,000,000	109	0.4	75,579,411	4,922,481	7.3
Greater than $1,000,000	137	0.5	644,927,936	42,757,558	63.0
Total	**28,639**	**100.0%**	**$1,085,011,268***	**$67,808,678**	**100.0%**

*Does not include deficit

SALES TAX

The general sales tax, which was established by the Legislature, became effective June 1, 1967. The sales tax applies to most retail sales and is complemented with a general use tax. The use tax applies primarily to purchases of goods outside Nebraska for use within the state and is levied upon the same base and at the same rate as the sales tax. The Nebraska retailer's use tax is collected by out-of-state retailers who make retail sales or lease or rent property with delivery within this state. The consumer's use tax is imposed upon the storage, use, or consumption of property purchased at retail when the sales or retailer's use tax has not been paid. Consumer's use tax is paid directly to the Nebraska Department of Revenue by the purchaser.

From 1967 through 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with tax year 1984, the Legislature sets the sales tax rate. The sales and income tax rates are based on the amount of revenue needed to meet state expenditures.

The initial sales and use tax rate set by the State Board of Equalization and Assessment was two and one-half percent of the retail sales. The tax rate was increased from three percent to three and one-half percent effective May 1, 1982. Effective July 1, 1983 for nine months or until $30 million is collected, the sales tax rate was increased one-half percent setting the sales tax rate at four percent. As of April 1, 1984, the rate returned to three and one-half percent.

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer

from which purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or foods sold through vending machines. Previously a food sales tax credit was allowed on the individual income tax return as an alternative to exempting food items from the sales tax. The credit was allowed for each Nebraska resident who was physically present within the state for six months or more during the calendar year. In conjunction with the exemption of certain foods, a partial credit of $21 will be allowed for tax year 1983.

The Local Option Revenue Act allows any city to authorize and impose a local sales and use tax which will be collected and administered by the Nebraska Department of Revenue and remitted to the adopting municipality. Such tax may be in increments of ½, 1, or 1½ percent and the rate approved by city voters.

The implementation of the city sales tax imposed under the Local Option Revenue Act does not begin until the first day of the next calendar quarter following receipt by the State Tax Commissioner of a certified copy of the adopting ordinance, provided the certified copy is received 60 days prior to the start of the next calendar year.

STATISTICAL DATA

Net taxable sales and sales tax statistics separated by municipalities within each county are shown in Table 1. The figures for the smaller municipalities within a county have been combined in order to prevent disclosure of amounts for any individual establishment. The statistics are compiled from returns processed for the tax months January through December and any delinquent returns processed at the same time for other tax periods. It should be noted that the sales tax figures in Table 1 reflect calculated amounts due before reduction for the retailer's collection fee.

The sales tax statistics reported for each municipality include transactions of business establishments near the municipality and in outlying rural areas so that all transactions within each county are included. These statistics are reported by the location of the retail merchant and sales. The sales tax will be shown in the city where that retailer is located, irrespective of the residence of the purchasing party.

Table 2 contains the sales tax and retail sales statistics for motor vehicles. Since the sales taxes on motor vehicle purchases are collected by the county treasurer and are not allocated to the city where the purchase was made, these statistics are separated only by county. The county where the vehicle is registered, which is not necessarily the county where purchased, reflects the statistics for sales tax and net taxable sales. The net taxable sales figures shown are calculated from the sales tax statistics reported by the county treasurers.

The 1985 net taxable sales and sales tax statistics categorized by Nebraska Business Classification Code for the state is given in Table 3, with a comparison to the 1984 net taxable sales.

Table 4 includes the Nebraska Business Classification net taxable sales and sales tax statistics by county. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing; Transportation; Wholesale; Retail Trade; Banking, Insurance, and Real Estate; and Services.

Table 5 reports the sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to the municipalities. The sales tax amounts shown are what was actually returned to the municipality for the indicated tax year after deducting refunds and the statutory administrative fee.

A comparison of calendar year 1985 and calendar year 1984 General Fund sales tax cash revenues is made in Table 6. These cash revenue statistics are the accumulation of the tax receipts attributable to the month for which the liability was incurred.

Table 7 is a comparison of calendar year 1984 and calendar year 1985 General Fund sales tax cash receipts. Sales tax cash receipts are the taxes received and deposited during the specific processing month in which the taxes were received.

Total Net Taxable Sales and State Sales Tax

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Adams		
Ayr	$ 231,670	$ 8,108.65
Hastings	143,817,324	5,033,974.78
Holstein	540,932	18,932.93
Juniata	2,319,865	90,447.83
Kenesaw	1,147,858	40,175.75
Prosser	889,081	31,118.00
Roseland	753,993	26,390.02
County Total	**$ 149,700,723**	**$ 5,249,147.96**
Antelope		
Brunswick	$ 578,834	$ 20,259.48
Clearwater	1,013,095	35,458.94
Elgin	3,580,908	125,333.14
Neligh	12,502,972	437,606.59
Oakdale	230,150	8,055.48
Orchard	1,536,518	53,778.95
Royal	189,421	6,629.93
County Total	**$ 19,631,898**	**$ 687,122.51**
Arthur		
Arthur	$ 576,479	$ 20,177.12
County Total	**$ 576,479**	**$ 20,177.12**
Banner		
Harrisburg	$ 145,343	$ 5,087.23
County Total	**$ 145,343**	**$ 5,087.23**
Blaine		
Dunning	$ 725,652	$ 25,398.07
Other	278,071	9,732.63
County Total	**$ 1,003,723**	**$ 35,130.70**
Boone		
Albion	$ 17,635,497	$ 617,245.45
Cedar Rapids	1,027,812	35,973.96
Petersburg	1,036,170	36,266.64
St. Edwards	2,624,881	91,871.54
Other	327,031	11,446.42
County Total	**$ 22,651,391**	**$ 792,804.01**
Box Butte		
Alliance	$ 58,692,109	$ 2,050,856.83
Hemingford	2,700,432	91,765.50
County Total	**$ 61,392,541**	**$ 2,142,622.33**
Boyd		
Butte	$ 1,295,466	$ 45,342.01
Lynch	1,184,529	41,459.02
Naper	547,873	19,175.93
Spencer	2,381,375	83,349.21
Other	262,054	9,172.10
County Total	**$ 5,671,297**	**$ 198,498.27**
Brown		
Ainsworth	$ 15,082,258	$ 523,035.76
Other	732,225	25,628.47
County Total	**$ 15,814,483**	**$ 548,664.23**
Buffalo		
Amherst	$ 228,743	$ 8,006.19
Elm Creek	2,994,012	104,791.27
Gibbon	5,088,397	178,095.46
Kearney	163,445,868	5,723,589.70
Pleasanton	1,336,694	46,784.67
Ravenna	6,543,113	229,010.40
Riverdale	301,261	10,544.34
Shelton	7,554,234	264,399.31
Other	949,786	33,242.77
County Total	**$ 188,442,108**	**$ 6,598,464.11**
Burt		
Craig	$ 415,471	$ 14,541.82
Decatur	1,666,272	58,320.24
Lyons	3,704,945	129,674.18
Oakland	5,062,732	177,196.93
Tekamah	11,522,014	403,272.95
County Total	**$ 22,371,434**	**$ 783,006.12**

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Butler		
Bellwood	$ 1,293,683	$ 45,279.30
Brainard	1,659,217	58,073.21
David City	14,051,545	491,806.71
Dwight	536,302	18,771.09
Rising City	917,873	32,126.10
Ulysses	547,148	19,150.46
Other	630,313	22,061.66
County Total	**$ 19,636,081**	**$ 687,268.53**
Cass		
Avoca	$ 173,318	$ 6,208.15
Eagle	1,745,111	61,079.40
Elmwood	1,735,068	60,728.15
Greenwood	2,343,559	82,376.73
Louisville	4,704,957	167,657.02
Murdock	693,686	24,279.40
Murray	1,737,698	63,110.53
Nehawka	1,167,114	40,899.26
Plattsmouth	17,622,347	616,875.20
Union	653,706	22,880.08
Weeping Water	6,097,371	214,586.95
Other	484,348	16,953.00
County Total	**$ 39,158,283**	**$ 1,377,633.00**
Cedar		
Belden	$ 349,793	$ 12,243.00
Coleridge	1,556,991	54,495.31
Fordyce	551,838	19,314.66
Hartington	13,662,444	478,482.24
Laurel	3,931,125	137,590.71
Randolph	4,005,647	140,198.89
Wynot	587,496	20,562.73
Other	720,264	25,209.54
County Total	**$ 25,365,598**	**$ 888,097.08**
Chase		
Champion	$ 310,674	$ 10,873.85
Enders	282,925	9,902.51
Imperial	17,825,266	623,939.96
Lamar	76,634	2,682.24
Wauneta	3,639,294	127,376.24
County Total	**$ 22,134,793**	**$ 774,774.80**
Cherry		
Cody	$ 682,174	$ 23,876.46
Crookston	153,435	5,370.27
Kilgore	405,395	14,188.96
Merriman	679,170	23,771.30
Valentine	23,227,274	812,959.03
Other	178,246	6,238.91
County Total	**$ 25,325,694**	**$ 886,404.93**
Cheyenne		
Dalton	$ 1,172,813	$ 41,048.77
Lodgepole	622,699	21,795.05
Potter	1,397,523	48,913.25
Sidney	40,470,684	1,415,287.83
Other	409,966	14,246.65
County Total	**$ 44,073,685**	**$ 1,541,291.55**
Clay		
Clay Center	$ 2,659,963	$ 93,099.52
Deweese	205,786	7,202.70
Edgar	2,572,324	90,032.21
Fairfield	1,200,570	42,020.36
Glenvil	265,794	9,303.44
Harvard	1,920,236	67,871.84
Sutton	9,739,227	340,874.75
Trumbull	1,941,855	67,965.16
Other	352,300	12,330.61
County Total	**$ 20,858,055**	**$ 730,700.59**
Colfax		
Clarkson	$ 4,823,571	$ 168,826.06
Howells	2,212,414	77,435.62
Leigh	1,742,212	60,978.33
Schuyler	15,957,927	558,531.12
Other	283,303	9,915.92
County Total	**$ 25,019,427**	**$ 875,687.05**

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Cuming		
Bancroft	$ 1,969,624	$ 68,937.54
Beemer	2,739,120	95,870.46
West Point	24,119,120	844,390.65
Wisner	5,458,211	191,039.19
County Total	**$ 34,286,075**	**$ 1,200,237.84**
Custer		
Anselmo	$ 323,451	$ 11,321.00
Ansley	1,003,865	35,135.95
Arnold	3,254,678	113,914.91
Broken Bow	31,854,950	1,115,381.68
Callaway	1,718,227	61,169.07
Mason City	236,309	8,271.10
Merna	1,796,085	62,863.38
Oconto	423,520	14,823.41
Sargent	2,543,075	89,008.91
Other	306,780	10,737.59
County Total	**$ 43,460,940**	**$ 1,522,627.00**
Dakota		
Dakota City	$ 2,067,148	$ 72,350.85
Emerson	3,532,136	123,625.49
Homer	881,685	30,859.35
Hubbard	366,909	12,841.97
Jackson	1,559,734	54,591.01
So. Sioux City	39,098,788	1,368,463.86
County Total	**$ 47,506,400**	**$ 1,662,732.53**
Dawes		
Chadron	$ 32,622,140	$ 1,143,428.34
Crawford	4,533,368	158,669.44
Other	57,278	2,004.81
County Total	**$ 37,212,786**	**$ 1,304,102.59**
Dawson		
Cozad	$ 21,558,373	$ 754,546.60
Farnam	480,819	16,829.15
Gothenburg	17,646,381	618,053.16
Lexington	53,826,349	1,885,594.50
Overton	1,140,807	39,928.87
Sumner	844,035	29,541.57
Other	404,349	14,152.35
County Total	**$ 95,901,113**	**$ 3,358,646.20**
Deuel		
Big Springs	$ 3,312,690	$ 115,944.82
Chappell	3,974,762	139,118.24
County Total	**$ 7,287,452**	**$ 255,063.06**
Dixon		
Allen	$ 799,135	$ 27,970.25
Newcastle	631,560	22,104.91
Ponca	3,659,277	128,075.46
Wakefield	3,329,910	116,547.95
Other	487,147	17,050.59
County Total	**$ 8,907,029**	**$ 311,749.16**
Dodge		
Dodge	$ 3,088,376	$ 108,094.02
Fremont	150,181,126	5,302,142.83
Hooper	2,207,513	77,263.90
Nickerson	317,103	11,098.77
North Bend	6,455,621	225,948.13
Scribner	4,107,146	143,751.49
Snyder	1,182,523	41,388.67
Uehling	972,484	34,037.34
Other	708,934	24,812.98
County Total	**$ 169,220,826**	**$ 5,968,538.13**
Douglas		
Bennington	$ 2,810,224	$ 98,358.51
Elkhorn	9,232,129	323,126.62
Irvington	2,094,777	73,317.17
Millard	8,180,579	286,600.42
Omaha	2,867,254,894	101,413,245.47
Ralston	19,940,549	696,273.94
Valley	12,314,514	431,969.78
Waterloo	4,620,229	161,809.01
Other	1,652,963	57,853.88
County Total	**$2,928,100,858**	**$103,542,554.80**

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Dundy		
Benkelman	$ 6,438,860	$ 225,362.04
Haigler	206,923	7,242.50
Other	121,291	4,245.32
County Total	**$ 6,767,074**	**$ 236,849.86**
Fillmore		
Exeter	$ 2,121,639	$ 74,258.17
Fairmont	1,712,216	59,889.47
Geneva	17,056,711	596,987.73
Grafton	406,323	14,221.57
Milligan	1,056,036	36,917.30
Ohiowa	315,542	11,044.19
Shickley	2,063,716	72,230.66
Strang	258,379	9,043.33
County Total	**$ 24,990,562**	**$ 874,592.42**
Franklin		
Bloomington	$ 124,822	$ 4,365.99
Campbell	772,849	27,050.20
Franklin	6,249,112	218,720.59
Hildreth	1,115,734	39,051.23
Naponee	201,281	7,045.08
Riverton	149,547	5,234.34
Upland	404,060	14,142.30
County Total	**$ 9,017,405**	**$ 315,609.73**
Frontier		
Curtis	$ 3,341,602	$ 116,957.41
Eustis	1,553,043	54,357.22
Maywood	846,084	29,613.11
Other	132,576	4,640.28
County Total	**$ 5,873,305**	**$ 205,568.02**
Furnas		
Arapahoe	$ 5,412,997	$ 189,712.29
Beaver City	1,602,709	55,594.20
Cambridge	5,561,931	194,669.15
Holbrook	465,018	16,275.81
Oxford	4,197,155	146,901.80
Wilsonville	358,148	12,535.34
Other	209,245	7,323.79
County Total	**$ 17,807,203**	**$ 623,012.38**
Gage		
Adams	$ 840,231	$ 29,663.01
Barneston	270,058	9,452.24
Beatrice	76,165,797	2,662,166.51
Blue Springs	342,692	11,994.45
Clatonia	404,708	14,165.09
Cortland	469,522	16,433.51
Filley	711,973	24,919.32
Odell	1,146,134	40,114.31
Pickrell	1,193,487	41,372.37
Wymore	4,058,219	142,537.13
Other	253,064	8,857.50
County Total	**$ 85,815,885**	**$ 3,001,675.44**
Garden		
Lewellen	$ 1,415,323	$ 49,536.90
Lisco	116,727	4,085.58
Oshkosh	5,630,584	196,574.10
County Total	**$ 7,162,634**	**$ 250,196.58**
Garfield		
Burwell	$ 7,968,175	$ 278,888.76
County Total	**$ 7,968,175**	**$ 278,888.76**
Gosper		
Elwood	$ 4,025,754	$ 140,902.47
Smithfield	169,687	5,939.13
County Total	**$ 4,195,441**	**$ 146,841.60**
Grant		
Ashby	$ 426,490	$ 14,971.30
Hyannis	1,341,318	46,730.13
Whitman	435,073	15,227.74
County Total	**$ 2,202,881**	**$ 76,929.17**

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Greeley		
Greeley	$ 1,116,846	$ 39,090.21
Scotia	1,058,752	37,056.80
Spalding	3,087,163	108,051.72
Wolbach	938,763	32,857.06
County Total	**$ 6,201,524**	**$ 217,055.79**
Hall		
Alda	$ 2,494,526	$ 87,308.81
Cairo	1,361,929	47,668.14
Doniphan	1,221,364	42,748.35
Grand Island	298,441,357	10,446,451.87
Wood River	3,769,794	131,943.99
County Total	**$ 307,288,970**	**$ 10,756,121.16**
Hamilton		
Aurora	$ 19,918,468	$ 697,150.67
Giltner	1,494,686	52,314.36
Hampton	2,720,057	95,202.57
Hordville	130,231	4,558.22
Marquette	183,006	6,405.37
Phillips	580,077	20,302.99
County Total	**$ 25,026,525**	**$ 875,934.18**
Harlan		
Alma	$ 8,057,989	$ 282,031.93
Orleans	848,644	29,703.14
Republican City	1,098,200	38,437.44
Stamford	455,467	15,941.58
Other	542,938	19,002.98
County Total	**$ 11,003,238**	**$ 385,117.07**
Hayes	**$ 531,238**	**$ 18,593.72**
Hitchcock		
Culbertson	$ 1,169,681	$ 40,939.47
Palisade	2,408,687	84,304.57
Stratton	1,714,785	60,018.03
Trenton	1,820,281	63,710.70
County Total	**$ 7,113,434**	**$ 248,972.77**
Holt		
Atkinson	$ 7,609,287	$ 262,905.26
Chambers	978,537	34,249.41
Emmet	185,543	6,494.16
Ewing	1,764,213	61,748.38
O'Neill	36,048,039	1,261,686.53
Page	640,970	22,434.26
Stuart	1,719,174	60,171.97
Other	157,046	5,496.81
County Total	**$ 49,102,809**	**$ 1,715,186.78**
Hooker		
Mullen	$ 2,423,057	$ 84,808.01
County Total	**$ 2,423,057**	**$ 84,808.01**
Howard		
Boelus	$ 363,219	$ 12,712.89
Dannebrog	956,889	33,491.46
Elba	607,093	21,248.66
Farwell	932,073	32,622.72
St. Libory	263,710	9,230.03
St. Paul	11,122,135	389,276.93
Other	100,797	3,527.99
County Total	**$ 14,345,916**	**$ 502,110.68**
Jefferson		
Daykin	$ 674,513	$ 23,608.31
Diller	664,656	23,263.26
Endicott	838,890	29,361.42
Fairbury	29,625,729	1,037,280.21
Jansen	1,602,017	56,070.97
Plymouth	2,569,898	89,947.13
Reynolds	286,111	10,014.37
Other	292,482	10,236.94
County Total	**$ 36,554,296**	**$ 1,279,782.31**

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Johnson		
Cook	$ 846,090	$ 29,613.67
Elk Creek	704,240	24,648.79
Sterling	1,256,594	43,981.45
Tecumseh	9,636,706	339,212.58
Other	114,073	3,992.80
County Total	**$ 12,557,703**	**$ 441,449.29**
Kearney		
Axtell	$ 1,157,084	$ 40,498.59
Minden	15,852,710	554,847.84
Wilcox	1,234,390	43,204.26
Other	271,542	9,504.15
County Total	**$ 18,515,726**	**$ 648,054.84**
Keith		
Brule	$ 1,111,042	$ 38,887.17
Lemoyne	741,892	26,006.39
Ogallala	46,665,954	1,632,569.30
Paxton	1,767,390	61,859.25
Other	336,227	11,768.07
County Total	**$ 50,622,505**	**$ 1,771,090.18**
Keya Paha		
Springview	$ 1,207,459	$ 42,261.71
Other	76,048	2,661.86
County Total	**$ 1,283,507**	**$ 44,923**
Kimball		
Kimball	$ 25,507,127	$ 896,858.98
Other	390,851	13,680.17
County Total	**$ 25,897,978**	**$ 910,539.15**
Knox		
Bloomfield	$ 6,484,395	$ 226,955.77
Creighton	9,097,081	381,399.89
Crofton	4,724,435	165,356.38
Niobrara	1,514,487	53,007.77
Verdigre	2,307,995	80,780.85
Wausa	2,210,026	77,351.87
Winnetoon	179,626	6,287.09
Other	226,611	7,931.64
County Total	**$ 26,744,656**	**$ 936,071.26**
Lancaster		
Bennett	$ 1,619,505	$ 56,683.33
Davey	351,374	12,298.28
Denton	401,467	14,051.50
Firth	1,243,485	43,522.45
Hallam	176,661	6,183.37
Hickman	1,636,858	57,290.67
Lincoln	1,092,307,549	37,206,464.80
Malcolm	472,482	16,537.16
Martell	360,217	12,607.75
Panama	839,452	29,381.14
Raymond	575,093	20,128.46
Roca	1,241,570	43,455.48
Waverly	4,603,437	163,521.03
Other	714,904	25,022.02
County Total	**$1,106,544,054**	**$ 37,707,147.44**
Lincoln		
Brady	$ 1,020,814	$ 35,728.97
Hershey	2,040,982	72,208.98
Maxwell	425,102	14,879.01
North Platte	147,366,148	5,161,075.13
Sutherland	3,108,333	108,792.71
Wallace	1,036,876	36,644.78
Other	57,404	2,359.21
County Total	**$ 155,065,659**	**$ 5,431,688.79**
Logan	**$ 1,074,942**	**$ 37,623.56**
Loup	**$ 508,692**	**$ 17,804.50**

Continued – Table 1

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Madison		
Battle Creek	$ 5,980,592	$ 209,321.49
Madison	8,270,703	289,476.48
Meadow Grove	656,630	22,982.43
Newman Grove	3,689,989	129,150.50
Norfolk	159,001,194	5,550,262.98
Tilden	4,587,074	160,548.49
Other	75,482	2,641.88
County Total	**$ 182,261,664**	**$ 6,364,384.25**
McPherson	**$ 193,722**	**$ 6,780.46**
Merrick		
Archer	$ 118,168	$ 4,135.96
Central City	14,429,452	505,204.13
Chapman	591,525	20,703.60
Clarks	1,837,192	64,302.39
Palmer	1,417,770	49,622.75
Silver Creek	2,022,150	70,775.83
County Total	**$ 20,416,257**	**$ 714,744.66**
Morrill		
Bayard	$ 5,762,744	$ 201,279.02
Bridgeport	12,252,113	428,817.19
Other	426,227	14,918.32
County Total	**$ 18,441,084**	**$ 645,014.53**
Nance		
Belgrade	$ 281,512	$ 9,853.07
Fullerton	6,384,475	223,458.32
Genoa	2,777,183	97,201.98
County Total	**$ 9,443,170**	**$ 330,513.37**
Nemaha		
Auburn	$ 19,974,886	$ 701,379.90
Brownville	443,659	16,158.46
Johnson	902,841	31,445.23
Peru	907,089	31,848.37
Other	166,037	6,144.97
County Total	**$ 22,394,512**	**$ 786,976.93**
Nuckolls		
Hardy	$ 412,392	$ 14,433.99
Lawrence	2,098,093	73,433.85
Nelson	3,275,333	114,637.48
Ruskin	922,564	32,290.12
Superior	15,515,218	543,035.77
Other	148,051	5,181.96
County Total	**$ 22,371,651**	**$ 783,013.17**
Otoe		
Burr	$ 375,721	$ 13,150.39
Douglas	811,840	27,999.56
Nebraska City	39,804,996	1,394,950.62
Otoe	386,982	13,544.61
Palmyra	782,717	27,446.32
Syracuse	9,697,251	339,405.78
Talmage	485,061	15,085.96
Unadilla	1,037,163	36,301.05
Other	299,530	10,483.86
County Total	**$ 53,681,261**	**$ 1,878,368.15**
Pawnee		
Dubois	$ 391,258	$ 13,694.36
Pawnee City	4,381,317	155,021.49
Steinauer	292,005	10,220.38
Table Rock	1,207,490	42,262.89
Other	301,514	10,553.25
County Total	**$ 6,573,584**	**$ 231,752.37**

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Perkins		
Grant	$ 10,825,754	$ 378,903.48
Madrid	852,714	29,845.46
Venango	590,424	25,980.11
Other	643,095	22,508.73
County Total	**$ 12,911,987**	**$ 457,237.78**
Phelps		
Bertrand	$ 1,753,218	$ 61,363.43
Holdrege	44,213,961	1,547,494.55
Loomis	1,182,318	39,961.26
Other	796,705	27,884.88
County Total	**$ 47,946,202**	**$ 1,676,704.12**
Pierce		
Hadar	$ 358,706	$ 12,554.97
Osmond	3,827,836	133,975.33
Pierce	5,546,069	194,113.93
Plainview	7,199,220	251,974.75
Other	541,799	18,963.31
County Total	**$ 17,473,630**	**$ 611,582.29**
Platte		
Columbus	$ 132,025,969	$ 4,544,752.70
Creston	728,612	25,501.89
Duncan	289,803	10,143.25
Humphrey	7,430,586	261,981.55
Lindsay	1,357,182	47,501.94
Monroe	896,749	31,386.64
Platte Center	1,725,652	60,398.39
Other	1,222,503	42,787.84
County Total	**$ 145,677,056**	**$ 5,024,454.20**
Polk		
Osceola	$ 6,886,352	$ 241,023.59
Polk	1,716,213	60,067.87
Shelby	2,492,802	86,941.83
Stromsburg	6,473,493	226,573.86
County Total	**$ 17,568,860**	**$ 614,607.15**
Red Willow		
Bartley	$ 1,211,555	$ 42,404.71
Danbury	300,823	10,528.98
Indianola	2,387,192	83,552.44
Lebanon	92,872	3,250.65
McCook	73,969,868	2,607,821.69
County Total	**$ 77,962,310**	**$ 2,747,558.47**
Richardson		
Dawson	$ 619,884	$ 21,696.24
Falls City	24,830,097	869,480.20
Humbolt	5,820,651	204,406.66
Rulo	591,542	20,704.20
Shubert	283,135	9,909.93
Stella	689,273	24,124.92
Other	395,650	13,848.02
County Total	**$ 33,230,232**	**$ 1,164,170.17**
Rock		
Bassett	$ 4,781,521	$ 167,755.73
Other	320,172	11,206.32
County Total	**$ 5,101,693**	**$ 178,962.05**
Saline		
Crete	$ 29,627,823	$ 1,038,872.92
Dewitt	2,806,582	97,968.89
Dorchester	1,302,715	45,976.88
Friend	5,197,291	181,907.03
Swanton	554,228	19,398.14
Tobias	265,380	9,288.53
Western	477,580	16,715.86
Wilber	4,047,635	140,454.16
County Total	**$ 44,279,234**	**$ 1,550,582.41**

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Sarpy		
Bellevue	$ 137,702,400	$ 4,817,948.64
Gretna	4,185,238	146,741.55
LaVista	23,732,070	830,665.36
Papillion	24,990,136	890,512.74
Springfield	1,236,598	43,281.53
Other	1,254,836	43,925.54
County Total	**$ 193,101,278**	**$ 6,773,075.36**
Saunders		
Ashland	$ 8,151,664	$ 285,310.16
Cedar Bluffs	846,921	29,642.70
Ceresco	6,292,069	220,223.09
Colon	174,333	6,101.87
Ithaca	169,541	5,934.01
Mead	1,537,060	53,797.52
Morse Bluff	366,483	12,827.13
Prague	1,000,357	35,012.86
Valparaiso	2,172,792	76,048.46
Wahoo	16,378,137	573,424.38
Weston	809,215	28,322.94
Yutan	681,227	23,843.38
Other	349,724	12,240.56
County Total	**$ 38,929,523**	**$ 1,362,729.06**
Scotts Bluff		
Gering	$ 33,645,400	$ 1,181,965.45
Henry	115,058	4,027.15
Lyman	426,167	14,999.20
Minatare	1,991,133	69,690.39
Mitchell	8,982,574	314,446.29
Morrill	3,061,986	107,331.71
Scottsbluff	135,156,858	4,762,814.47
Other	748,879	26,973.02
County Total	**$ 184,128,055**	**$ 6,482,247.68**
Seward		
Beaver Crossing	$ 498,423	$ 17,445.18
Cordova	204,978	7,174.37
Garland	643,362	22,517.89
Milford	8,107,773	283,773.30
Pleasant Dale	543,395	19,019.11
Seward	33,040,850	1,156,434.51
Staplehurst	393,855	13,785.25
Utica	2,342,853	82,014.08
Other	367,075	12,847.85
County Total	**$ 46,142,564**	**$ 1,615,011.54**
Sheridan		
Gordon	$ 16,592,041	$ 581,299.53
Hay Springs	3,708,208	129,788.31
Rushville	6,341,789	222,407.96
Whiteclay	2,405,205	84,182.65
Other	204,509	7,158.04
County Total	**$ 29,251,752**	**$ 1,024,836.49**
Sherman		
Ashton	$ 613,094	$ 21,458.65
Litchfield	432,682	15,144.22
Loup City	6,127,762	214,473.34
Other	252,382	8,833.56
County Total	**$ 7,425,920**	**$ 259,909.77**
Sioux		
Harrison	$ 1,460,497	$ 51,118.03
Stanton		
Pilger	$ 1,238,293	$ 43,340.71
Stanton	5,113,660	178,979.34
County Total	**$ 6,351,953**	**$ 222,320.05**
Thayer		
Alexandria	$ 310,690	$ 10,874.39
Belvidere	371,782	13,012.49
Bruning	1,328,745	46,506.60
Byron	669,421	23,430.12
Carleton	421,539	14,754.09
Chester	1,232,483	43,424.40
Davenport	1,612,749	56,546.85
Deshler	2,204,429	77,155.97
Hebron	14,815,080	518,555.76
Other	310,813	10,878.70
County Total	**$ 23,278,459**	**$ 815,139.37**

Counties and Municipalities	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Thomas		
Thedford	$ 2,224,314	$ 78,348.61
Other	294,489	10,307.41
County Total	**$ 2,518,803**	**$ 88,656.02**
Thurston		
Pender	$ 5,641,737	$ 197,462.27
Rosalie	386,632	13,532.36
Thurston	232,971	8,154.19
Walthill	1,262,689	44,194.77
Other	73,061	2,557.21
County Total	**$ 7,597,090**	**$ 265,900.80**
Valley		
Arcadia	$ 1,691,288	$ 59,195.77
Ord	18,609,803	651,346.61
Other	786,843	27,540.05
County Total	**$ 21,087,934**	**$ 738,082.43**
Washington		
Arlington	$ 2,016,136	$ 70,565.68
Blair	40,956,013	1,434,117.81
Ft. Calhoun	1,341,423	42,794.54
Herman	1,163,758	40,731.89
Other	1,092,641	38,242.65
County Total	**$ 46,569,971**	**$ 1,626,452.57**
Wayne		
Hoskins	$ 336,892	$ 11,791.47
Wayne	26,114,608	911,678.52
Winside	685,155	23,980.88
Other	415,076	14,527.95
County Total	**$ 27,551,731**	**$ 961,978.82**
Webster		
Blue Hill	$ 2,788,153	$ 97,540.97
Guide Rock	752,293	26,330.72
Red Cloud	6,151,482	215,289.31
Other	350,894	12,281.56
County Total	**$ 10,042,822**	**$ 351,442.56**
Wheeler		
Bartlett	$ 525,812	$ 18,403.81
Ericson	437,418	15,309.91
County Total	**$ 963,230**	**$ 33,713.72**
York		
Bradshaw	$ 782,492	$ 26,884.29
Gresham	446,087	15,613.46
Henderson	5,940,224	207,909.46
McCool Jct.	893,349	31,267.74
Waco	1,155,551	40,444.70
York	64,937,430	2,273,328.84
Other	271,423	9,500.00
County Total	**$ 74,426,556**	**$ 2,604,948.49**
Unallocated and Non-Resident	**$ 578,784,574**	**$ 20,019,570.67**
Total	**$8,148,604,330**	**$285,053,612.83**

Table 2

Sales Tax on Motor Vehicles

County	CALENDAR YEAR 1985	
	Net Taxable Sales	Sales Tax
Adams	$ 17,810,557	$ 615,992.17
Antelope	5,036,375	173,315.58
Arthur	525,293	17,833.67
Banner	882,226	29,951.58
Blaine	457,528	15,581.69
Boone	4,165,128	143,121.70
Box Butte	11,391,627	393,519.90
Boyd	1,427,706	48,501.35
Brown	2,373,051	81,058.03
Buffalo	18,992,919	656,920.31
Burt	4,612,039	158,320.29
Butler	5,115,835	176,110.88
Cass	14,831,536	512,723.27
Cedar	4,673,038	160,720.75
Chase	3,456,694	118,587.74
Cherry	4,342,515	149,313.19
Cheyenne	7,912,351	273,864.35
Clay	4,680,272	160,996.08
Colfax	4,800,299	165,158.35
Cuming	5,675,451	195,540.86
Custer	7,415,290	255,755.68
Dakota	9,486,661	327,547.05
Dawes	4,815,625	166,205.52
Dawson	13,849,270	478,778.43
Deuel	1,803,236	61,442.36
Dixon	3,948,964	135,631.61
Dodge	21,971,815	760,140.80
Douglas	306,083,992	10,674,445.46
Dundy	1,982,284	67,572.87
Fillmore	4,544,793	156,277.07
Franklin	2,417,085	82,570.41
Frontier	1,967,109	67,095.77
Furnas	3,374,093	115,796.97
Gage	14,368,175	496,697.56
Garden	1,673,984	57,068.26
Garfield	1,138,065	38,658.40
Gosper	1,424,570	48,390.18
Grant	867,693	29,458.16
Greeley	1,387,939	47,204.68
Hall	33,577,613	1,162,318.04
Hamilton	5,767,630	198,662.06
Harlan	2,497,448	85,493.32
Hayes	1,164,688	39,573.93
Hitchcock	2,982,527	102,144.56
Holt	8,106,453	279,984.41
Hooker	525,352	17,864.36
Howard	3,164,600	108,453.41
Jefferson	5,638,208	194,179.42
Johnson	2,739,785	93,733.56
Kearney	4,510,310	155,102.71
Keith	5,783,257	199,819.93
Keya Paha	657,616	22,330.85
Kimball	4,448,335	153,509.78
Knox	4,993,973	171,842.15
Lancaster	141,144,245	4,919,762.35
Lincoln	20,858,172	724,159.91
Logan	644,524	21,881.60
Loup	446,117	15,145.68
Madison	19,860,461	688,746.66
McPherson	405,676	13,772.69
Merrick	5,087,850	175,106.92
Morrill	4,378,219	150,505.66
Nance	2,401,222	82,021.97
Nemaha	5,182,725	178,685.89
Nuckolls	3,666,384	125,855.38
Otoe	9,900,127	341,853.62
Pawnee	1,995,820	68,006.62
Perkins	2,810,258	96,207.88
Phelps	6,655,939	229,440.28
Pierce	4,868,448	167,515.50
Platte	20,142,213	696,797.77
Polk	3,825,119	131,358.19
Red Willow	9,379,725	323,822.48
Richardson	5,546,333	190,980.44
Rock	1,201,554	40,795.84
Saline	7,210,477	248,701.64
Sarpy	79,111,470	2,746,065.45
Saunders	12,004,138	414,751.96
Scotts Bluff	25,561,581	884,585.72
Seward	9,654,326	333,336.06
Sheridan	4,338,794	149,426.10
Sherman	1,744,207	59,327.92
Sioux	1,286,564	43,678.84
Stanton	3,450,737	118,383.02
Thayer	3,605,248	123,727.44
Thomas	605,032	20,540.84
Thurston	2,206,943	75,331.89
Valley	2,593,322	88,691.04
Washington	11,816,912	408,255.99
Wayne	3,978,303	136,652.35
Webster	2,679,292	92,832.04
Wheeler	748,211	25,401.74
York	9,368,070	323,432.81
Total	**$1,066,605,636**	**$36,974,427.65**

Sales Tax Statistics by Nebraska Business Classification

	1985 Net Taxable Sales	1984 Net Taxable Sales	Percent Change	1985 Sales Tax
AGRICULTURAL				
Agricultural Production	$ 5,555,366	$ 7,103,426	(21.8)%	$ 194,439.92
Wheat	139,649	117,265	19.1	4,887.95
Corn	389,477	419,417	(7.1)	13,632.02
Soybeans	805,723	1,115,043	(27.7)	28,200.57
Cash Grains, NEC	2,673,342	3,699,933	(27.7)	93,568.19
Field Crops, Except Cash Grains	1,710,316	2,014,541	(15.1)	59,861.76
Vegetables and Melons	831,401	1,044,898	(20.4)	29,099.34
Fruits and Tree Nuts	7,610,653	7,407,620	2.7	266,375.09
Horticultural Specialties	2,887,087	3,346,229	(13.7)	101,048.95
General Farms, Primarily Crops	8,659,690	9,295,494	(6.8)	303,090.34
Class Total	**$ 31,262,704**	**$ 35,563,866**	**(12.1)%**	**$ 1,094,204.13**
Agricultural Livestock	$ 1,012,776	$ 1,916,817	(47.2)%	$ 35,447.73
Livestock, Except Specialties	1,370,030	1,141,826	20.0	48,112.35
Beef Cattle and Beef Cattle Feedlots	474,442	450,707	5.3	16,605.71
Hogs	693,387	604,097	14.8	24,000.69
Sheep and Goats	510,020	600,973	(15.1)	17,940.88
Dairy Farms	3,143,873	4,193,785	(25.0)	121,306.48
Poultry and Eggs	1,403,980	353,593	297.1	38,629.83
Turkey and Turkey Eggs	364,658	1,379,370	(73.6)	12,763.11
Poultry Hatcheries	714,748	968,164	(26.2)	25,016.55
Animal Specialties	4,892,010	4,741,075	3.2	171,221.10
General Farms, Primarily Livestock	487,936	549,231	(11.2)	17,078.17
Class Total	**$ 15,067,860**	**$ 16,899,638**	**(10.8)%**	**$ 528,122.60**
Agricultural Services	$ 18,323,938	$ 20,412,894	(10.2)%	$ 641,685.03
Soil Preparation Services	935,154	1,056,722	(11.5)	32,730.76
Crop Planting, Cultivating & Protection	8,444,872	8,641,480	(2.3)	295,902.67
Veterinary Services	6,514,643	6,191,569	5.2	227,969.37
Animal Services, Except Veterinary	7,866,778	8,183,238	(3.9)	274,743.57
Farm Labor and Management Services	3,996,556	4,004,483	(0.2)	139,882.04
Landscape and Horticultural Services	8,080,316	7,439,373	8.6	283,501.72
Class Total	**$ 54,162,257**	**$ 55,929,759**	**(3.2)%**	**$ 1,896,415.16**
Forestry	**$ 2,876,734**	**$ 2,950,411**	**(2.5)%**	**$ 100,686.38**
Fishing, Hunting and Trapping	$ 11,098,158	$ 12,450,751	(10.9)%	$ 388,476.64
Commercial Fishing, Hatcheries & Preserves	22,782	30,687	(25.8)	797.43
Class Total	$ 11,120,940	$ 12,481,438	(10.9)%	$ 389,274.07
AGRICULTURAL CLASS GRAND TOTAL	**$ 114,490,495**	**$ 123,825,112**	**(7.5)%**	**$ 4,008,702.34**
MINING				
Metal Mining	**$ 3,358**	**$ 59,877**	**(94.4)%**	**$ 117.54**

Continued – Table 3

Business Classification	1985 Net Taxable Sales	1984 Net Taxable Sales	Percent Change	1985 Sales Tax
Oil and Gas Extraction	$ 509,800	$ 1,188,025	(57.1)%	$ 17,843.09
Crude Petroleum and Natural Gas	175,831	259,138	(32.1)	6,154.16
Natural Gas Liquids	0	403,552	(100.0)	0.00
Oil and Gas Field Services	6,228,078	6,747,994	(7.7)	217,989.79
Class Total	**$ 6,913,709**	**$ 8,598,709**	**(19.6)%**	**$ 241,987.04**
Nonmetalic Mineral Mining	$ 5,858,213	$ 5,453,524	7.4%	$ 204,612.46
Sand and Gravel	3,299,960	8,965,691	(63.2)	115,498.80
Class Total	**$ 9,158,173**	**$ 14,419,215**	**(36.5)%**	**$ 320,111.26**
MINING CLASS GRAND TOTAL	**$ 16,075,240**	**$ 23,077,801**	**(30.3)%**	**$ 562,215.84**
CONSTRUCTION				
Building Construction	$ 4,749,754	$ 6,815,652	(30.3)%	$ 88,772.15
Residential Building Contractors	3,699,690	4,314,719	(14.3)	129,490.22
Operative Builders	7,734,223	7,343,329	5.3	270,368.05
Nonresidential Building Contractors	4,873,167	4,266,218	14.2	179,166.84
Class Total	**$ 21,056,834**	**$ 22,739,918**	**(7.4)%**	**$ 667,797.26**
Other Construction	$ 1,784,413	$ 1,682,957	6.0%	$ 62,454.85
Highway and Street Construction	1,363,869	2,673,514	(49.0)	47,735.76
Heavy Construction	247,998	276,825	(10.4)	8,773.18
Class Total	**$ 3,396,280**	**$ 4,633,296**	**(26.7)%**	**$ 118,963.79**
Special Trade Construction	$ 58,562,564	$ 51,546,774	13.6%	$ 2,061,781.06
Plumbing and Heating	6,179,619	6,324,113	(2.3)	218,596.65
Painting and Decorating	1,189,482	888,578	33.9	41,632.34
Electrical Work	5,398,681	5,528,363	(2.3)	190,764.98
Masonry	625,896	831,880	(24.8)	21,336.39
Carpentering and Flooring	3,784,781	3,821,696	(1.0)	132,606.45
Roofing and Sheet Metal Work	2,426,037	2,113,032	14.8	84,733.48
Concrete Work	10,279,569	16,465,193	(37.6)	360,081.97
Water Well Drilling	9,914,205	13,186,981	(24.8)	348,108.30
Class Total	**$ 98,360,834**	**$ 100,706,610**	**(2.3)%**	**$ 3,459,641.62**
CONSTRUCTION CLASS GRAND TOTAL	**$ 122,813,948**	**$ 128,079,824**	**(4.1)%**	**$ 4,246,402.67**
MANUFACTURING				
Food Products	$ 5,397,400	$ 5,877,845	(8.2)%	$ 190,560.42
Meat Products	976,903	309,102	216.0	34,408.97
Dairy Products	678,623	846,274	(19.8)	23,752.26
Grain Mill Products	5,945,119	7,041,066	(15.6)	208,075.88
Bakery Products	445,021	590,315	(24.6)	15,576.46
Sugar and Confectionary Products	12,334	53,000	(76.7)	431.73
Beverages	4,793,348	4,820,129	(0.6)	167,767.81
Class Total	**$ 18,248,748**	**$ 19,537,731**	**(6.6)%**	**$ 640,573.53**
Tobacco Manufacturing	**$ 7,209,520**	**$ 7,407,572**	**(2.7)%**	**$ 252,333.35**

Business Classification	1985 Net Taxable Sales	1984 Net Taxable Sales	Percent Change	1985 Sales Tax
Other Manufacturing				
Textile Mill Products	$ 5,036,478	$ 6,117,233	(17.7)%	$ 179,609.99
Apparel and Finished Fabric Products	7,373,797	5,952,370	23.9	258,085.60
Class Total	**$ 12,410,275**	**$ 12,069,603**	**2.8%**	**$ 437,695.59**
Lumber and Wood Products, Except Furniture	$ 10,487,399	$ 10,809,609	(3.0)%	$ 368,494.51
Sawmills and Planning Mills	1,493,176	1,743,403	(14.4)	52,261.49
Class Total	**$ 11,980,575**	**$ 12,553,012**	**(4.6)**	**$ 420,756.00**
Furniture and Fixtures	$ 4,088,536	$ 3,750,726	9.0%	$ 143,243.81
Household Furniture	1,028,696	922,500	11.5	36,004.88
Office Furniture	785,871	464,427	69.2	27,505.62
Class Total	**$ 5,903,103**	**$ 5,137,653**	**14.9%**	**$ 206,754.31**
Printing and Publishing	$ 23,408,639	$ 20,648,053	13.4%	$ 819,605.75
Newspaper Printing and Publishing	5,294,593	4,973,993	6.4	185,296.78
Books	3,814,856	2,657,104	43.6	133,520.52
Miscellaneous Publishing	2,401,417	2,252,128	6.6	84,050.09
Commercial Printing	40,793,766	40,176,038	1.5	702,856.69
Service Industries for Printing	6,700,610	5,368,887	24.8	234,522.23
Miscellaneous Printing	14,622,317	12,416,984	17.8	512,076.58
Class Total	**$ 97,036,198**	**$ 88,493,187**	**9.7%**	**$ 2,671,928.64**
Chemical and Allied Products	$ 12,820,359	$ 12,088,280	6.1%	$ 448,715.01
Industrial Inorganic Chemicals	1,789,647	1,678,198	6.6	62,737.94
Drugs	3,078,972	3,422,626	(10.0)	107,764.26
Soap and Cosmetics	2,555,018	2,946,553	(13.3)	89,426.71
Paints	5,428,763	4,937,523	9.9	190,007.03
Industrial Organic Chemicals	147,150	126,437	16.4	5,150.32
Agricultural Chemicals	1,418,716	1,229,705	15.4	60,224.85
Class Total	**$ 27,238,625**	**$ 26,429,322**	**3.1%**	**$ 964,026.12**
Petroleum Refining	**$ 5,984,780**	**$ 6,885,891**	**(13.1)%**	**$ 209,467.81**
Rubber and Plastics Products	**$ 3,134,907**	**$ 2,832,071**	**10.7%**	**$ 105,037.38**
Fabricated Metal Products	**$ 59,931,824**	**$ 59,158,234**	**1.3%**	**$ 2,099,912.93**
Nonelectrical Machinery	$ 4,354,413	$ 5,047,221	(13.7)%	$ 152,405.22
Farm and Garden	16,448,759	23,224,282	(29.2)	576,648.05
Other	14,974,794	18,580,159	(19.4)	523,963.50
Class Total	**$ 35,777,966**	**$ 46,851,662**	**(23.6)%**	**$ 1,253,016.77**
Electrical Machinery and Supplies	**$ 25,719,748**	**$ 19,806,303**	**29.9%**	**$ 905,296.76**
Miscellaneous Manufacturing Industries	**$ 70,614,803**	**$ 81,477,163**	**(13.3)%**	**$ 2,481,175.54**
MANUFACTURING CLASS GRAND TOTAL	**$ 381,191,072**	**$ 388,639,404**	**(1.9)%**	**$ 12,647,974.73**

Business Classification	1985 Net Taxable Sales	1984 Net Taxable Sales	Percent Change	1985 Sales Tax
TRANSPORTATION				
Railroads and Railroad Transportation	$ 815,196	$ 1,695,957	(51.9)%	$ 22,215.71
Local and Suburban Transit, and Taxicabs	80,396	86,545	(7.1)	2,813.94
Local and Suburban Passenger Transportation	1,031,020	784,355	31.4	36,085.88
Class Total	**$ 1,926,612**	**$ 2,566,857**	**(24.9)%**	**$ 61,115.53**
Motor Freight Transportation and Warehousing	$ 290,734	$ 320,038	(9.2)%	$ 10,175.99
Trucking	22,110,497	25,902,937	(14.6)	774,067.69
Public Warehousing	218,610	419,530	(47.9)	7,651.46
Class Total	**$ 22,619,841**	**$ 26,642,505**	**(15.1)%**	**$ 791,895.14**
Air Transportation	$ 7,904,462	$ 9,684,475	(18.4)%	$ 259,762.08
Certified Air Carriers	569,230	657,065	(13.4)	19,923.33
Class Total	**$ 8,473,692**	**$ 10,341,540**	**(18.1)%**	**$ 279,685.41**
Nonnatural Gas Pipelines	**$ 96,751**	**$ 93,311**	**3.7%**	**$ 3,386.35**
Communication	$ 50,710,036	$ 48,980,858	3.5%	$ 1,775,500.72
Telephone Communication	277,604,370	233,711,495	18.8	9,719,591.75
Telegraph Communication	743,886	604,622	23.0	26,036.19
Radio and Television Communication	1,820,191	2,067,032	(11.9)	63,707.21
Class Total	**$ 330,878,483**	**$ 285,364,007**	**15.9%**	**$ 11,584,835.87**
Electric, Gas and Sanitary Services	$ 154,084,765	$ 145,664,233	5.8%	$ 5,392,968.89
Electric Companies and Systems	355,842,227	318,559,911	11.7	12,452,734.74
Gas Companies and Systems	166,953,640	162,729,837	2.6	5,844,544.38
Combination Electric and Gas Systems	26,352,432	24,390,267	8.0	922,335.44
Water Supply	24,057,263	22,708,257	5.9	842,007.38
Sanitary Services	1,030,553	980,668	5.1	36,069.70
Steam Supply and Systems	868,695	4,115,957	(78.9)	30,404.38
Irrigation Systems	4,207,878	6,913,092	(39.1)	147,276.66
Class Total	**$ 733,397,453**	**$ 686,062,222**	**6.9%**	**$ 25,668,341.57**
TRANSPORTATION CLASS GRAND TOTAL	**$1,097,392,832**	**$1,011,070,442**	**8.5%**	**$ 38,389,259.87**
WHOLESALE				
Wholesale Trade	$ 65,260,327	$ 62,891,377	3.8%	$ 2,333,965.98
Automotive Parts and Supplies	52,538,815	53,725,842	(2.2)	1,846,018.76
Furniture and Home Furnishings	3,912,852	4,433,788	(11.7)	136,950.82
Construction Materials	32,004,691	33,438,596	(4.3)	1,120,166.04
Electrical Goods	74,251,936	81,837,597	(9.3)	2,598,971.19
Hardware, Plumbing and Heating Supplies	72,474,295	78,499,874	(7.7)	2,536,602.42
Miscellaneous Durable Goods	67,355,059	64,024,019	5.2	2,385,887.98
Paper and Paper Products	29,066,214	26,880,609	8.1	1,015,229.74
Drugs	11,034,470	12,145,400	(9.1)	412,781.56
Groceries	20,460,803	16,128,771	26.9	716,129.92
Farm Product Raw Materials	3,213,395	3,562,743	(9.8)	117,785.11
Petroleum and Petroleum Products	24,098,294	26,479,034	(9.0)	843,314.27
Beer, Wine and Alcoholic Beverages	3,412,370	4,079,404	(16.4)	119,433.69
Miscellaneous Nondurable Goods	$ 29,296,271	$ 27,706,585	5.7%	$ 1,034,242.03
WHOLESALE CLASS GRAND TOTAL	**$ 488,379,792**	**$ 495,833,639**	**(1.5)%**	**$ 17,217,479.51**

Business Classification	1985 Net Taxable Sales	1984 Net Taxable Sales	Percent Change	1985 Sales Tax
RETAIL TRADE				
Building, Hardware and Farm Supplies	$ 67,398,820	$ 78,587,805	(14.2)%	$ 2,359,463.00
Lumber and Building Materials Dealers	197,790,660	217,671,518	(9.1)	6,923,941.40
Heating and Plumbing Equipment Dealers	14,963,226	19,032,517	(21.4)	515,231.61
Paint, Glass and Wallpaper Stores	36,821,492	35,269,724	4.4	1,290,603.66
Electrical Supply Stores	13,425,129	14,341,583	(6.4)	469,881.41
Hardware Stores	83,631,078	90,625,969	(7.7)	2,927,482.00
Farm Equipment and Supplies	255,680,834	315,680,768	(19.0)	8,947,128.64
Mobile Home Dealers	14,487,131	15,338,086	(5.5)	532,800.57
Class Total	**$ 684,198,370**	**$ 786,547,970**	**(13.0)**	**$ 23,966,532.29**
General Merchandise	$ 399,753,582	$ 328,153,698	21.8%	$ 13,992,775.18
Department Stores	443,850,121	436,005,208	1.8	15,526,980.82
Mail Order Houses	26,617,428	25,613,663	3.9	916,587.19
Variety Stores	103,266,900	109,985,021	(6.1)	3,614,446.42
Vending Machine Operators	23,958,507	23,568,150	1.7	838,549.39
Direct Sales Organizers	90,937,670	95,789,179	(5.1)	3,189,385.73
Class Total	**$1,088,384,208**	**$1,019,114,919**	**6.8%**	**$ 38,078,724.73**
Food Stores	$ 50,576,263	$ 51,688,281	(2.2)%	$ 1,770,176.55
Grocery Stores	292,401,780	304,728,046	(4.0)	10,245,598.06
Meat and Fish Markets	985,352	1,127,207	(12.6)	34,688.81
Fruit Stores and Vegetable Markets	644,060	589,342	9.3	22,542.32
Candy, Nut and Confectionary Stores	1,069,894	1,403,610	(23.8)	37,446.99
Dairy Products Stores	3,750,678	3,565,573	5.2	131,910.71
Retail Bakers	2,870,023	2,829,661	1.4	100,450.20
Class Total	**$ 352,298,050**	**$ 365,931,720**	**(3.7)%**	**$ 12,342,813.64**
Automotive Dealers and Gasoline Stations	$ 43,819,374	$ 43,671,450	0.3%	$ 1,533,883.32
New and Used Motor Vehicle Dealers	63,828,216	67,796,911	(5.9)	2,236,378.59
Used Motor Vehicle Dealers	1,498,079	1,357,308	10.4	52,433.89
Tire, Battery and Accessory Dealers	63,185,928	65,518,437	(3.6)	2,216,743.77
Gasoline Service Stations	101,127,414	99,255,647	1.9	3,538,406.81
Boat Dealers	7,020,483	6,257,787	12.2	245,717.76
Recreational and Utility Trailer Dealers	3,072,747	3,601,886	(14.7)	107,547.11
Motorcycle Dealers	7,506,015	8,352,450	(10.1)	262,711.80
Class Total	**$ 291,058,256**	**$ 295,811,876**	**(1.6)%**	**$ 10,193,823.05**
Apparel and Accessories	$ 20,070,834	$ 20,668,222	(2.9)%	$ 704,302.09
Men's and Boys' Clothing	35,694,936	37,745,056	(5.4)	1,249,326.14
Women's Ready-to-Wear	60,549,260	59,366,037	2.0	2,119,503.88
Women's Accessory and Specialty Stores	17,761,534	16,552,270	7.3	632,714.76
Children's and Infant's Wear	4,539,106	4,756,014	(4.6)	158,869.40
Family Clothing Stores	34,665,685	34,277,097	1.1	1,213,721.95
Shoe Stores	50,698,794	50,580,289	0.2	1,774,462.47
Class Total	**$ 223,980,149**	**$ 223,944,985**	**0.0%**	**$ 7,852,900.69**
Furniture and Home Furnishing Stores	$ 51,120,520	$ 48,429,499	5.6%	$ 1,789,671.48
Nonappliance Home Furnishings	174,091,101	165,764,110	5.0	6,096,579.49
Household Appliance Stores	23,552,067	25,313,683	(7.0)	826,929.95
Radio, Television and Music Stores	47,683,016	46,681,154	2.1	1,668,563.02
Class Total	**$ 296,446,704**	**$ 286,188,446**	**3.6%**	**$ 10,381,743.94**

Continued – Table 3

Business Classification	1985 Net Taxable Sales	1984 Net Taxable Sales	Percent Change	1985 Sales Tax
Eating and Drinking Places	$ 596,420,346	$ 568,745,741	4.9%	$ 20,924,391.99
Drinking Places	81,949,555	81,907,629	0.1	2,879,580.93
Class Total	**$ 678,369,901**	**$ 650,653,370**	**4.3%**	**$ 23,803,972.92**
Miscellaneous Retail Stores	$ 383,033,740	$ 379,359,861	1.0%	$ 13,082,812.77
Drug and Propietary Stores	85,255,095	84,586,048	0.8	2,983,937.22
Liquor Stores	75,952,105	76,826,977	(1.1)	2,658,671.90
Antique and Secondhand Stores	6,886,351	6,469,027	6.5	241,713.07
Books and Stationery Stores	29,965,394	29,275,323	2.4	1,050,089.19
Sporting Goods and Bicycle Stores	37,362,535	36,733,920	1.7	1,308,594.22
Garden Supply Stores	10,397,055	10,013,478	3.8	362,466.79
Jewelry Stores	36,758,566	35,025,207	4.9	1,286,942.40
Rental Stores	16,679,519	15,577,604	7.1	584,147.49
Class Total	**$ 682,290,360**	**$ 673,867,445**	**1.2%**	**$ 23,559,375.05**
RETAIL TRADE CLASS GRAND TOTAL	**$4,297,025,998**	**$4,302,060,731**	**(0.1)%**	**$150,179,886.31**
FINANCE, INSURANCE AND REAL ESTATE				
Banking	$ 4,303,677	$ 3,458,986	24.4%	$ 150,629.48
Commercial and Stock Savings Banks	1,631,065	1,477,999	10.4	51,298.53
FRB and FDIC State Banks	288,405	291,310	(1.0)	10,094.45
Non-FRB & Non-FDIC State Banks	925,565	510,606	81.3	33,039.98
Federal & State Savings & Loan Associations	189,673	122,133	55.3	6,637.80
Agricultural Credit Unions	73,173	148,848	(50.8)	2,561.10
Federal and State Credit Unions	352,901	78,710	348.4	12,351.62
Licensed Small Loan Lenders	133,924	268,141	(50.1)	4,687.48
Miscellaneous Credit Institutions	12,429,925	8,168,009	52.2	435,044.74
Class Total	**$ 20,328,308**	**$ 14,524,742**	**40.0%**	**$ 706,345.18**
Security and Commodity Brokers, Dealers, Exchanges and Services				
Security Brokers, Dealers and Flotation Companies	$ 20,454,831	$ 17,440,031	17.3%	$ 715,956.21
Security and Commodity Exchanges	274,835	305,375	(10.0)	9,619.28
Class Total	**$ 20,729,666**	**$ 17,745,406**	**16.8%**	**$ 725,575.49**
Insurance				
Life Insurance and Insurance Carriers	$ 2,515,540	$ 2,357,526	6.7%	$ 88,044.25
Accident, Health Insurance and Medical	344,370	335,544	2.6	12,053.13
Class Total	**$ 2,859,910**	**$ 2,693,070**	**6.2%**	**$ 100,097.38**
Real Estate				
Real Estate Operators, Except Developers	$ 3,693,499	$ 3,444,574	7.2%	$ 129,273.02
Real Estate Agents and Managers	679,366	721,487	(5.8)	23,778.11
Subdividers and Developers	1,226,544	879,130	39.5	42,929.20
Class Total	**$ 5,599,409**	**$ 5,045,191**	**11.0%**	**$ 195,980.33**
FINANCE, INSURANCE AND REAL ESTATE CLASS GRAND TOTAL	**$ 49,517,293**	**$ 40,008,409**	**23.8%**	**$ 1,727,998.38**
SERVICES				
Lodging, Places and Camps	$ 18,605,695	$ 17,621,011	5.6%	$ 651,201.17
Hotels, Motels and Tourist Courts	116,004,044	113,228,047	2.5	4,733,087.39
Rooming and Boarding Houses	195,263	219,078	(10.9)	6,834.35
Class Total	**$ 134,805,002**	**$ 131,068,136**	**2.9%**	**$ 5,391,122.91**

Business Classification	1985 Net Taxable Sales	1984 Net Taxable Sales	Percent Change	1985 Sales Tax
Personal Services	$ 47,202,260	$ 44,746,855	5.5%	$ 1,694,260.97
Laundry, Cleaning and Garment Services	5,865,300	2,240,123	161.8	205,286.09
Portrait Photographic Studios	17,315,178	16,270,009	6.4	606,151.43
Beauty Shops	4,593,407	4,323,778	6.2	160,831.94
Barber Shops	1,324,410	1,268,239	4.4	46,527.67
Shoe Repair and Shoe Shine Shops	1,201,530	1,161,644	3.4	42,054.61
Funeral Services and Crematories	22,177,978	20,967,237	5.8	776,233.58
Class Total	**$ 99,680,063**	**$ 90,977,885**	**9.6%**	**$ 3,531,346.29**
Miscellaneous Business Services	$ 269,091,657	$ 249,675,564	7.8%	$ 8,946,608.43
Advertising	9,192,584	9,572,698	(4.0)	322,124.26
Mailing and Reproduction	8,297,840	5,864,441	41.5	290,370.22
Computer and Data Processing Services	28,870,022	40,529,750	(28.8)	1,016,228.50
Class Total	**$ 315,452,103**	**$ 305,642,453**	**3.2%**	**$ 10,575,331.41**
Automobile Repair, Services and Garages	$ 14,814,004	$ 15,490,172	(4.4)	$ 526,542.04
Automotive Rental and Leasing	45,669,594	43,978,471	3.8	1,598,520.11
Automobile Parking	89,535	47,575	88.2	3,133.77
Automotive Repair Shops	56,191,893	58,076,725	(3.2)	1,970,548.82
Automotive Services, Except Repair	9,359,447	9,114,468	2.7	327,583.72
Class Total	**$ 126,124,473**	**$ 126,707,411**	**(0.5)%**	**$ 4,426,328.46**
Miscellaneous Repair Services	$ 43,559,058	$ 42,907,204	1.5%	$ 1,534,375.69
Electric Repair Shops	8,259,330	8,535,350	(3.2)	289,080.01
Watch, Clock and Jewelry Repair	1,126,317	1,070,527	5.2	39,421.56
Class Total	**$ 52,944,705**	**$ 52,513,081**	**0.8%**	**$ 1,862,877.26**
Motion Pictures	$ 443,516	$ 425,769	4.2%	$ 15,523.26
Motion Picture Service Industries	323,006	166,121	94.4	11,305.40
Motion Picture Theatres	16,863,158	17,920,938	(5.9)	590,211.80
Class Total	**$ 17,629,680**	**$ 18,512,828**	**(4.8)%**	**$ 617,040.46**
Amusement and Recreation Services	$ 49,032,351	$ 45,821,154	7.0%	$ 1,674,231.31
Dance Halls, Studios and Schools	2,845,119	2,844,884	0.0	99,580.00
Theatrical Producers, Bands and Entertainers	2,228,863	2,920,576	(23.7)	78,010.69
Bowling Alleys, Billiard and Pool Parlors	19,723,362	20,129,605	(2.0)	690,583.51
Commercial Sports	13,747,211	12,265,805	12.1	481,153.13
Class Total	**$ 87,576,906**	**$ 83,982,024**	**4.3%**	**$ 3,023,558.64**
Medical and Other Health Services	$ 17,240,471	$ 15,895,096	8.5%	$ 1,154,508.19
Offices of Physicians	580,980	507,900	14.4	20,334.90
Offices of Dentists	1,133,234	733,928	54.4	39,663.29
Offices of Other Health Practitioners	909,961	857,798	6.1	31,627.31
Nursing and Personal Care Facilities	1,525,677	1,621,731	(5.9)	53,399.31
Hospitals	7,221,633	7,161,736	0.8	252,758.66
Medical and Dental Laboratories	493,392	439,764	12.2	17,268.86
Class Total	**$ 29,105,348**	**$ 27,217,953**	**6.9%**	**$ 1,569,560.52**
Nonprofit Membership Organization	**$ 52,733,525**	**$ 50,836,915**	**3.7%**	**$ 1,845,679.67**
SERVICES CLASS GRAND TOTAL	**$ 916,051,805**	**$ 887,458,686**	**3.2%**	**$ 32,842,845.62**
OTHER CLASS GRAND TOTAL	**$ 665,665,855**	**$ 749,906,936**	**(11.2)%**	**$ 23,230,847.56**
STATE GRAND TOTALS	**$8,148,604,330**	**$8,149,960,984**	**(0.0)%**	**$285,053,612.83**

Table 4

Nebraska Business Classification Sales by County

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Adams County		
Agriculture	$ 1,755,883	$ 61,456.57
Mining	—	—
Construction	1,709,783	59,842.93
Manufacturing	3,663,672	128,229.54
Transportation	20,262,433	709,185.52
Wholesale	13,390,278	468,660.62
Retail	—	2,877,806.89
Banking, Insurance, Real Estate	—	—
Services	12,616,350	441,576.94
Other	14,346,932	502,388.95
County Total	**$149,700,723**	**$5,249,147.96**
Antelope County		
Agriculture	$ 137,743	$ 4,821.24
Mining	—	—
Construction	677,986	23,729.80
Manufacturing	345,073	12,077.76
Transportation	1,393,946	48,788.22
Wholesale	574,211	20,097.59
Retail	13,098,631	458,455.34
Banking, Insurance, Real Estate	0	0.00
Services	2,235,426	78,241.33
Other	1,168,882	40,911.23
County Total	**$19,631,898**	**$687,122.51**
Arthur County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	162,925	5,702.53
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	413,554	14,474.59
County Total	**$576,479**	**$20,177.12**
Banner County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	145,343	5,087.23
County Total	**$145,343**	**$5,087.23**
Blaine County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	860,246	30,108.87
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	143,477	5,021.83
County Total	**$1,003,723**	**$35,130.70**
Boone County		
Agriculture	$ 688,352	$ 24,092.71
Mining	—	—
Construction	710,833	24,879.33
Manufacturing	2,285,200	79,982.19
Transportation	4,250,374	148,763.13
Wholesale	—	—
Retail	11,542,081	403,975.70
Banking, Insurance, Real Estate	—	—
Services	1,455,850	50,955.84
Other	1,718,701	60,155.11
County Total	**$22,651,391**	**$792,804.01**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Box Butte County		
Agriculture	$ 543,306	$ 19,015.97
Mining	0	0.00
Construction	1,098,943	38,463.29
Manufacturing	473,644	16,577.79
Transportation	10,600,002	371,000.30
Wholesale	1,496,137	52,364.99
Retail	31,716,375	1,105,790.00
Banking, Insurance, Real Estate	—	—
Services	8,895,042	309,489.49
Other	6,569,092	229,920.50
County Total	**$61,392,541**	**$2,142,622.33**
Boyd County		
Agriculture	$ 240,920	$ 8,432.39
Mining	—	—
Construction	73,783	2,582.48
Manufacturing	54,437	1,905.36
Transportation	745,361	26,087.82
Wholesale	149,372	5,228.09
Retail	3,496,327	122,372.98
Banking, Insurance, Real Estate	0	0.00
Services	563,401	19,719.54
Other	347,696	12,169.61
County Total	**$5,671,297**	**$198,498.27**
Brown County		
Agriculture	$ 362,547	$ 12,689.35
Mining	—	—
Construction	251,679	8,808.89
Manufacturing	—	—
Transportation	3,170,118	110,954.13
Wholesale	—	—
Retail	9,940,597	343,036.87
Banking, Insurance, Real Estate	—	—
Services	1,256,308	43,971.49
Other	833,234	29,203.50
County Total	**$15,814,483**	**$548,664.23**
Buffalo County		
Agriculture	$ 1,455,713	$ 50,950.99
Mining	258,768	9,057.00
Construction	690,343	26,468.45
Manufacturing	2,976,403	104,174.77
Transportation	25,106,761	878,737.10
Wholesale	6,156,865	215,491.15
Retail	113,441,127	3,971,123.45
Banking, Insurance, Real Estate	269,270	9,424.55
Services	25,986,100	909,508.56
Other	12,100,758	423,528.09
County Total	**$188,442,108**	**$6,598,464.11**
Burt County		
Agriculture	$ 791,988	$ 27,719.89
Mining	0	0.00
Construction	222,254	7,779.09
Manufacturing	310,920	10,882.37
Transportation	5,893,600	206,276.29
Wholesale	489,526	17,133.62
Retail	12,643,642	442,530.91
Banking, Insurance, Real Estate	0	0.00
Services	1,436,932	50,293.73
Other	582,572	20,390.22
County Total	**$22,371,434**	**$783,006.12**
Butler County		
Agriculture	$ 752,784	$ 26,347.76
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	4,794,045	167,791.90
Wholesale	137,251	4,803.94
Retail	11,392,499	398,740.47
Banking, Insurance, Real Estate	—	—
Services	1,662,589	58,191.97
Other	896,913	31,392.49
County Total	**$19,636,081**	**$687,268.53**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Cass County		
Agriculture	$ 1,124,257	$ 39,349.39
Mining	1,155,504	40,442.71
Construction	447,292	16,833.35
Manufacturing	603,778	21,778.44
Transportation	8,054,840	281,853.10
Wholesale	687,679	24,068.89
Retail	21,847,277	769,702.79
Banking, Insurance, Real Estate	—	—
Services	2,857,778	100,308.39
Other	2,379,878	83,296.37
County Total	**$39,158,283**	**$1,377,633.43**
Cedar County		
Agriculture	$ 743,896	$ 26,036.78
Mining	—	—
Construction	797,481	27,912.05
Manufacturing	—	—
Transportation	5,807,875	203,275.83
Wholesale	255,895	8,956.55
Retail	15,005,893	525,210.43
Banking, Insurance, Real Estate	—	—
Services	2,034,450	71,501.23
Other	720,108	25,204.21
County Total	**$25,365,598**	**$888,097.08**
Chase County		
Agriculture	$ 534,757	$ 18,716.83
Mining	—	—
Construction	672,351	23,532.47
Manufacturing	—	—
Transportation	1,994,574	69,810.27
Wholesale	446,479	15,626.89
Retail	15,076,549	527,733.92
Banking, Insurance, Real Estate	0	0.00
Services	2,614,545	91,510.14
Other	795,538	27,844.28
County Total	**$22,134,793**	**$774,774.80**
Cherry County		
Agriculture	$ 413,197	$ 14,462.08
Mining	—	—
Construction	221,651	7,757.98
Manufacturing	—	—
Transportation	4,153,018	145,355.89
Wholesale	—	—
Retail	16,528,087	578,486.23
Banking, Insurance, Real Estate	—	—
Services	2,327,219	81,453.82
Other	1,682,522	58,888.93
County Total	**$25,325,694**	**$886,404.93**
Cheyenne County		
Agriculture	$ 392,151	$ 13,725.62
Mining	—	—
Construction	478,568	16,750.13
Manufacturing	928,897	32,409.12
Transportation	8,281,316	289,846.27
Wholesale	1,433,548	50,174.48
Retail	24,492,626	857,245.49
Banking, Insurance, Real Estate	—	—
Services	4,905,584	170,505.43
Other	3,160,995	110,635.01
County Total	**$44,073,685**	**$1,541,291.55**
Clay County		
Agriculture	$ 411,038	$ 14,386.63
Mining	—	—
Construction	773,062	27,057.36
Manufacturing	710,869	24,880.64
Transportation	4,067,643	142,367.74
Wholesale	372,680	13,043.87
Retail	10,713,397	375,634.83
Banking, Insurance, Real Estate	—	—
Services	1,410,780	49,378.51
Other	2,398,586	83,951.01
County Total	**$20,858,055**	**$730,700.59**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Colfax County		
Agriculture	$ 474,041	$ 16,591.68
Mining	—	—
Construction	815,043	28,526.73
Manufacturing	—	—
Transportation	2,143,673	75,028.65
Wholesale	1,122,297	39,280.61
Retail	15,885,925	556,010.87
Banking, Insurance, Real Estate	—	—
Services	2,362,709	82,696.60
Other	2,215,739	77,551.91
County Total	**$25,019,427**	**$875,687.05**
Cuming County		
Agriculture	$ 2,117,286	$ 74,105.37
Mining	—	—
Construction	1,072,582	37,540.59
Manufacturing	226,728	8,152.69
Transportation	6,373,004	223,055.43
Wholesale	1,341,950	46,968.54
Retail	18,004,733	630,170.11
Banking, Insurance, Real Estate	—	—
Services	2,430,263	85,061.01
Other	2,719,529	95,184.10
County Total	**$34,286,075**	**$1,200,237.84**
Custer County		
Agriculture	$ 859,501	$ 30,082.99
Mining	418,483	14,647.06
Construction	1,047,528	37,694.25
Manufacturing	1,513,937	52,988.05
Transportation	8,538,085	298,833.30
Wholesale	1,022,110	35,774.18
Retail	23,887,916	836,355.88
Banking, Insurance, Real Estate	—	—
Services	4,000,453	140,018.11
Other	2,172,927	76,233.18
County Total	**$43,460,940**	**$1,522,627.00**
Dakota County		
Agriculture	$ 847,306	$ 29,656.10
Mining	0	0.00
Construction	288,872	10,110.71
Manufacturing	1,252,142	43,825.38
Transportation	11,282,147	394,875.33
Wholesale	113,698	3,979.56
Retail	24,132,725	844,649.76
Banking, Insurance, Real Estate	—	—
Services	5,019,329	175,678.54
Other	4,570,181	159,957.15
County Total	**$47,506,400**	**$1,662,732.53**
Dawes County		
Agriculture	$ 451,413	$ 15,799.72
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	5,097,340	178,407.06
Wholesale	313,132	10,959.80
Retail	25,160,502	881,477.35
Banking, Insurance, Real Estate	—	—
Services	3,771,271	132,788.36
Other	2,419,128	84,670.30
County Total	**$37,212,786**	**$1,304,102.59**
Dawson County		
Agriculture	$ 1,892,186	$ 66,227.50
Mining	—	—
Construction	1,243,200	43,512.35
Manufacturing	1,474,906	52,010.02
Transportation	17,140,737	599,926.34
Wholesale	1,438,192	50,336.99
Retail	59,599,404	2,087,690.83
Banking, Insurance, Real Estate	25,595	895.88
Services	8,121,384	284,252.55
Other	4,965,509	173,793.74
County Total	**$95,901,113**	**$3,358,646.20**

Continued – Table 4

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Deuel County		
Agriculture	$ 63,225	$ 2,212.97
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,031,714	36,110.14
Wholesale	—	—
Retail	4,684,012	163,941.54
Banking, Insurance, Real Estate	0	0.00
Services	885,174	30,981.64
Other	623,327	21,816.77
County Total	**$7,287,452**	**$255,063.06**
Dixon County		
Agriculture	$ 197,856	$ 6,925.11
Mining	—	—
Construction	325,053	11,377.04
Manufacturing	—	—
Transportation	2,587,262	90,554.31
Wholesale	—	—
Retail	4,096,939	143,394.45
Banking, Insurance, Real Estate	0	0.00
Services	1,100,418	38,515.44
Other	599,501	20,982.81
County Total	**$8,907,029**	**$311,749.16**
Dodge County		
Agriculure	$ 2,688,545	$ 94,099.83
Mining	—	—
Construction	2,161,190	75,642.29
Manufacturing	1,886,335	70,479.87
Transportation	27,565,535	964,794.32
Wholesale	7,513,015	299,528.16
Retail	103,608,666	3,630,237.95
Banking, Insurance, Real Estate	—	—
Services	12,578,470	440,437.40
Other	11,219,070	393,318.31
County Total	**$169,220,826**	**$5,968,538.13**
Douglas County		
Agriculture	$ 23,448,253	$ 822,067.41
Mining	1,063,216	37,212.75
Construction	56,156,769	1,978,101.26
Manufacturing	135,856,086	4,783,190.29
Transportation	364,240,147	12,753,625.31
Wholesale	210,437,896	7,407,294.72
Retail	1,451,959,286	50,531,715.99
Banking, Insurance, Real Estate	24,606,125	861,212.33
Services	340,104,620	13,125,866.77
Other	320,228,460	11,242,267.97
County Total	**$2,928,100,858**	**$103,542,554.80**
Dundy County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	268,075	9,382.78
Retail	4,506,816	157,739.73
Banking, Insurance, Real Estate	0	0.00
Services	461,047	16,137.10
Other	1,531,136	53,590.25
County Total	**$6,767,074**	**$236,849.86**
Fillmore County		
Agriculture	$ 259,733	$ 9,090.90
Mining	—	—
Construction	902,338	31,582.20
Manufacturing	—	—
Transportation	5,139,668	179,888.69
Wholesale	631,750	22,111.51
Retail	14,065,410	492,247.97
Banking, Insurance, Real Estate	—	—
Services	2,721,533	95,216.17
Other	1,270,130	44,454.98
County Total	**$24,990,562**	**$874,592.42**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Franklin County		
Agriculture	$ 202,784	$ 7,097.59
Mining	—	—
Construction	272,245	9,528.67
Manufacturing	—	—
Transportation	1,191,927	41,717.56
Wholesale	303,994	10,636.90
Retail	4,473,878	156,587.56
Banking, Insurance, Real Estate	—	—
Services	1,283,888	44,936.82
Other	1,288,689	45,104.63
County Total	**$9,017,405**	**$315,609.73**
Frontier County		
Agriculture	$ 821,681	$ 28,758.94
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,570,600	89,972.06
Banking, Insurance, Real Estate	—	—
Services	903,958	31,639.16
Other	1,577,066	55,197.86
County Total	**$5,873,305**	**$205,568.02**
Furnas County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	4,679,626	163,787.24
Wholesale	543,687	19,029.21
Retail	9,090,575	317,927.76
Banking, Insurance, Real Estate	—	—
Services	1,856,703	64,985.88
Other	1,636,612	57,282.29
County Total	**$17,807,203**	**$623,012.38**
Gage County		
Agriculture	$ 1,634,750	$ 57,216.87
Mining	—	—
Construction	1,028,588	36,001.04
Manufacturing	1,303,898	45,636.85
Transportation	16,862,315	590,435.72
Wholesale	2,285,882	79,910.62
Retail	51,191,981	1,793,984.87
Banking, Insurance, Real Estate	245,193	8,581.26
Services	6,754,974	232,116.45
Other	4,508,304	157,791.76
County Total	**$85,815,885**	**$3,001,675.44**
Garden County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,471,048	155,989.91
Banking, Insurance, Real Estate	0	0.00
Services	473,719	16,580.60
Other	2,217,867	77,626.07
County Total	**$7,162,634**	**$250,196.58**
Garfield County		
Agriculture	$ 223,335	$ 7,816.91
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,629,975	162,050.40
Banking, Insurance, Real Estate	0	0.00
Services	862,029	30,171.67
Other	2,252,836	78,849.78
County Total	**$7,968,175**	**$278,888.76**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Gosper County		
Agriculture	$1,062,546	$ 37,189.17
Mining	0	0.00
Construction	506,978	17,744.33
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,250,668	43,773.91
Banking, Insurance, Real Estate	0	0.00
Services	414,353	14,502.62
Other	960,896	33,631.57
County Total	**$4,195,441**	**$146,841.60**
Grant County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	1,287,534	44,847.52
Banking, Insurance, Real Estate	0	0.00
Service	508,554	17,799.63
Other	406,793	14,282.02
County Total	**$2,202,881**	**$76,929.17**
Greeley County		
Agriculture	$ 345,487	$ 12,092.15
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	3,700,409	129,515.56
Banking, Insurance, Real Estate	0	0.00
Services	987,296	34,556.02
Other	1,168,332	40,892.06
County Total	**$6,201,524**	**$217,055.79**
Hall County		
Agriculture	$ 1,907,209	$ 66,829.12
Mining	—	—
Construction	3,256,114	113,965.08
Manufacturing	12,177,670	426,215.79
Transportation	44,210,300	1,547,360.92
Wholesale	29,814,831	1,043,869.40
Retail	182,699,799	6,395,258.99
Banking, Insurance, Real Estate	—	—
Services	32,434,046	1,135,004.87
Other	13,365,804	467,805.15
County Total	**$319,865,773**	**$11,196,309.32**
Hamilton County		
Agriculture	$ 233,061	$ 8,157.47
Mining	—	—
Construction	1,039,087	36,368.33
Manufacturing	1,215,831	42,554.28
Transportation	4,525,325	158,386.55
Wholesale	1,691,713	59,210.28
Retail	11,866,894	415,343.82
Banking, Insurance, Real Estate	—	—
Services	2,703,033	94,607.68
Other	1,751,581	61,305.77
County Total	**$25,026,525**	**$875,934.18**
Harlan County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	238,595	8,351.07
Transportation	691,916	24,217.14
Wholesale	349,014	12,215.54
Retail	6,131,883	214,617.61
Banking, Insurance, Real Estate	—	—
Services	2,602,574	91,091.16
Other	989,256	34,624.55
County Total	**$11,003,238**	**$385,117.07**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Hayes County		
Agriculture	$ —	$ —
Mining	—	—
Construction	0	0.00
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	531,238	18,593.72
County Total	**$531,238**	**$18,593.72**
Hitchcock County		
Agriculture	$ 216,622	$ 7,581.96
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,970,058	68,952.21
Wholesale	—	—
Retail	3,022,564	105,790.80
Banking, Insurance, Real Estate	—	—
Services	756,854	26,490.59
Other	1,147,336	40,157.21
County Total	**$7,113,434**	**$248,972.77**
Holt County		
Agriculture	$ 932,146	$ 32,625.77
Mining	—	—
Construction	1,075,527	37,643.88
Manufacturing	309,232	10,823.31
Transportation	9,718,530	340,148.78
Wholesale	867,957	30,378.89
Retail	27,857,539	975,019.15
Banking, Insurance, Real Estate	—	—
Services	3,901,977	136,571.77
Other	4,439,901	151,975.23
County Total	**$49,102,809**	**$1,715,186.78**
Hooker County		
Agriculture	$ —	$ —
Mining	—	—
Construction	0	0.00
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,881,215	65,843.20
Banking, Insurance, Real Estate	0	0.00
Services	203,748	7,131.38
Other	338,094	11,833.43
County Total	**$2,423,057**	**$84,808.01**
Howard County		
Agriculture	$ —	—
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2,955,314	103,436.07
Wholesale	364,742	12,766.07
Retail	9,497,147	332,402.34
Banking, Insurance, Real Estate	—	—
Services	729,909	25,547.51
Other	798,804	27,958.69
County Total	**$14,345,916**	**$502,110.68**
Jefferson County		
Agriculture	$ —	$ —
Mining	—	—
Construction	469,508	16,433.03
Manufacturing	1,886,340	66,022.35
Transportation	5,205,633	182,197.63
Wholesale	1,424,917	49,872.41
Retail	22,755,096	796,806.71
Banking, Insurance, Real Estate	—	—
Services	1,405,489	49,193.36
Other	3,407,313	119,256.82
County Total	**$36,554,296**	**$1,279,782.31**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Johnson County		
Agriculture	$ 329,856	$ 11,545.29
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	2,027,475	70,961.90
Wholesale	—	—
Retail	7,937,559	279,742.29
Banking, Insurance, Real Estate	0	0.00
Services	1,170,931	40,983.45
Other	1,091,882	38,216.36
County Total	**$12,557,703**	**$441,449.29**
Kearney County		
Agriculture	$ 506,674	$ 17,733.92
Mining	0	0.00
Construction	534,165	18,695.91
Manufacturing	2,607,710	91,270.09
Transportation	2,331,344	81,597.08
Wholesale	458,255	16,039.00
Retail	7,953,098	278,360.57
Banking, Insurance, Real Estate	—	—
Services	3,263,618	114,227.79
Other	860,862	30,130.48
County Total	**$18,515,726**	**$648,054.84**
Keith County		
Agriculture	$ 1,239,585	$ 43,385.67
Mining	—	—
Construction	721,080	25,238.16
Manufacturing	542,346	18,982.29
Transportation	6,464,520	226,258.31
Wholesale	1,222,702	42,794.81
Retail	30,974,910	1,083,420.45
Banking, Insurance, Real Estate	—	—
Services	6,913,742	241,982.94
Other	2,543,620	89,027.55
County Total	**$50,622,505**	**$1,771,090.18**
Keya Paha County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	859,734	30,091.13
Banking, Insurance, Real Estate	0	0.00
Services	298,015	10,430.75
Other	125,758	4,401.69
County Total	**$1,283,507**	**$44,923.57**
Kimball County		
Agriculture	$ 138,142	$ 4,835.14
Mining	2,847,052	99,646.96
Construction	189,688	6,639.25
Manufacturing	209,192	7,321.95
Transportation	1,931,801	67,613.22
Wholesale	2,165,952	75,808.52
Retail	14,452,468	505,839.00
Banking, Insurance, Real Estate	—	—
Services	1,768,250	65,994.65
Other	2,195,433	76,840.46
County Total	**$25,897,978**	**$910,539.15**
Knox County		
Agriculture	$ 312,156	$ 10,925.69
Mining	292,564	10,239.87
Construction	424,128	14,844.73
Manufacturing	505,260	17,684.33
Transportation	5,350,388	187,263.97
Wholesale	359,845	12,594.90
Retail	15,337,024	536,800.40
Banking, Insurance, Real Estate	0	0.00
Services	3,170,900	110,983.20
Other	992,391	34,734.17
County Total	**$26,744,656**	**$936,071.26**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Lancaster County		
Agriculture	$ 12,112,228	$ 423,788.30
Mining	—	—
Construction	7,652,428	267,902.93
Manufacturing	43,312,839	763,244.88
Transportation	164,560,307	5,759,584.16
Wholesale	80,013,741	2,816,671.98
Retail	602,828,892	21,127,833.28
Banking, Insurance, Real Estate	1,918,795	67,158.13
Services	110,063,369	3,621,101.22
Other	84,081,455	2,859,862.56
County Total	**$1,106,544,054**	**$37,707,147.44**
Lincoln County		
Agriculture	$ 1,946,600	$ 68,475.62
Mining	—	—
Construction	2,026,906	70,942.54
Manufacturing	917,998	32,130.29
Transportation	19,114,403	669,004.54
Wholesale	5,157,246	180,504.53
Retail	94,627,260	3,313,623.34
Banking, Insurance, Real Estate	—	—
Services	22,043,970	771,694.68
Other	9,231,276	325,313.25
County Total	**$155,065,659**	**$5,431,688.79**
Logan County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	729,092	25,518.51
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	345,850	12,105.05
County Total	**$1,074,942**	**$37,623.56**
Loup County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	0	0.00
Transportation	0	0.00
Wholesale	—	—
Retail	259,391	9,078.83
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	249,301	8,725.67
County Total	**$508,692**	**$17,804.50**
Madison County		
Agriculture	$ 2,017,961	$ 70,629.54
Mining	—	—
Construction	3,870,836	141,491.91
Manufacturing	3,984,749	139,283.35
Transportation	24,046,318	824,726.26
Wholesale	7,340,452	256,838.34
Retail	109,721,936	3,840,436.23
Banking, Insurance, Real Estate	—	—
Services	20,332,667	707,841.20
Other	10,946,745	383,137.42
County Total	**$182,261,664**	**$6,364,384.25**
McPherson County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	117,684	4,119.01
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	76,038	2,661.45
County Total	**$193,722**	**$6,780.46**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Merrick County		
Agriculture	$ 387,559	$ 13,564.89
Mining	—	—
Construction	459,674	16,088.87
Manufacturing	305,428	10,690.25
Transportation	1,513,885	52,986.04
Wholesale	427,264	14,954.38
Retail	13,429,916	470,219.94
Banking, Insurance, Real Estate	0	0.00
Services	1,503,669	52,629.69
Other	2,388,862	83,610.60
County Total	**$20,416,257**	**$714,744.66**
Morrill County		
Agriculture	$ 352,431	$ 12,335.28
Mining	—	—
Construction	312,695	10,944.50
Manufacturing	75,265	2,634.32
Transportation	3,676,575	128,680.38
Wholesale	107,469	3,761.46
Retail	11,288,972	395,116.11
Banking, Insurance, Real Estate	0	0.00
Services	2,148,956	75,214.36
Other	478,721	16,328.12
County Total	**$18,441,084**	**$645,014.53**
Nance County		
Agriculture	$ 248,305	$ 8,690.81
Mining	—	—
Construction	563,383	19,718.48
Manufacturing	—	—
Transportation	1,803,567	63,124.98
Wholesale	—	—
Retail	5,095,495	178,344.01
Banking, Insurance, Real Estate	0	0.00
Services	1,034,057	36,192.10
Other	698,363	24,442.99
County Total	**$9,443,170**	**$330,513.37**
Nemaha County		
Agriculture	$ 567,209	$ 19,852.64
Mining	—	—
Construction	270,687	9,474.29
Manufacturing	—	—
Transportation	4,062,635	142,191.87
Wholesale	580,333	20,311.89
Retail	13,552,033	477,061.25
Banking, Insurance, Real Estate	—	—
Services	1,762,478	62,014.19
Other	1,599,137	56,070.80
County Total	**$22,394,512**	**$786,976.93**
Nuckolls County		
Agriculture	$ 1,065,404	$ 37,289.57
Mining	—	—
Construction	248,313	8,691.11
Manufacturing	—	—
Transportation	4,360,444	152,615.75
Wholesale	528,582	18,500.61
Retail	13,211,036	462,388.97
Banking, Insurance, Real Estate	—	—
Services	2,247,129	78,650.82
Other	710,743	24,876.34
County Total	**$22,371,651**	**$783,013.17**
Otoe County		
Agriculture	$ 728,291	$ 25,490.76
Mining	—	—
Construction	1,010,849	35,379.96
Manufacturing	2,612,796	91,448.07
Transportation	8,408,520	294,298.53
Wholesale	825,777	28,902.42
Retail	33,079,203	1,157,291.71
Banking, Insurance, Real Estate	—	—
Services	4,377,664	153,220.39
Other	2,638,161	92,336.31
County Total	**$53,681,261**	**$1,878,368.15**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Pawnee County		
Agriculture	$ 131,417	$ 4,599.74
Mining	—	—
Construction	17,229	603.07
Manufacturing	31,058	1,087.06
Transportation	1,557,897	54,526.58
Wholesale	28,966	1,013.89
Retail	3,116,977	110,769.69
Banking, Insurance, Real Estate	0	0.00
Services	1,160,564	40,620.48
Other	529,476	18,531.86
County Total	**$6,573,584**	**$231,752.37**
Perkins County		
Agriculture	$ 242,008	$ 8,470.39
Mining	0	0.00
Construction	763,972	26,739.21
Manufacturing	195,520	6,843.40
Transportation	2,844,485	99,557.21
Wholesale	361,054	17,951.94
Retail	5,979,184	209,272.92
Banking, Insurance, Real Estate	0	0.00
Services	2,256,599	78,981.67
Other	269,165	9,421.04
County Total	**$12,911,987**	**$457,237.78**
Phelps County		
Agriculture	$ 1,449,634	$ 50,737.60
Mining	—	—
Construction	1,823,519	62,403.32
Manufacturing	684,429	23,955.35
Transportation	7,906,525	276,728.63
Wholesale	903,683	31,629.07
Retail	28,292,020	990,224.01
Banking, Insurance, Real Estate	—	—
Services	4,530,302	158,562.39
Other	2,356,090	82,463.75
County Total	**$47,946,202**	**$1,676,704.12**
Pierce County		
Agriculture	$ 513,089	$ 17,958.43
Mining	—	—
Construction	313,400	10,969.16
Manufacturing	742,106	25,973.94
Transportation	3,059,744	107,091.17
Wholesale	266,786	9,337.65
Retail	7,679,801	268,795.60
Banking, Insurance, Real Estate	—	—
Services	1,743,838	61,035.37
Other	3,154,866	110,420.97
County Total	**$17,473,630**	**$611,582.29**
Platte County		
Agriculture	$ 8,022,502	$ 280,788.38
Mining	—	—
Construction	—	—
Manufacturing	4,607,315	161,401.16
Transportation	21,808,821	763,309.13
Wholesale	3,967,714	138,870.58
Retail	87,463,572	3,062,534.61
Banking, Insurance, Real Estate	—	—
Services	10,108,827	355,500.53
Other	9,698,305	262,049.81
County Total	**$145,677,056**	**$5,024,454.20**
Polk County		
Agriculture	$ 808,954	$ 28,006.54
Mining	—	—
Construction	—	—
Manufacturing	303,269	10,614.54
Transportation	5,400,102	189,003.83
Wholesale	—	—
Retail	6,307,332	220,758.65
Banking, Insurance, Real Estate	—	—
Services	946,135	33,115.55
Other	3,803,068	133,108.04
County Total	**$17,568,860**	**$614,607.15**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Red Willow County		
Agriculture	$ 1,715,611	$ 60,046.82
Mining	240,672	8,423.57
Construction	695,140	24,330.19
Manufacturing	428,443	25,565.04
Transportation	13,453,807	470,883.48
Wholesale	2,251,387	78,799.02
Retail	48,248,770	1,689,052.43
Banking, Insurance, Real Estate	—	—
Services	5,541,261	193,946.09
Other	5,387,219	196,511.83
County Total	**$77,962,310**	**$2,747,558.47**
Richardson County		
Agriculture	$ 231,905	$ 8,116.92
Mining	0	0.00
Construction	422,314	14,781.18
Manufacturing	—	—
Transportation	5,660,118	198,104.59
Wholesale	612,437	21,435.48
Retail	21,118,651	740,246.04
Banking, Insurance, Real Estate	0	0.00
Services	4,136,504	144,794.83
Other	1,048,303	36,691.13
County Total	**$33,230,232**	**$1,164,170.17**
Rock County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	262,934	9,202.82
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	3,151,576	110,707.00
Banking, Insurance, Real Estate	0	0.00
Services	1,030,574	36,070.71
Other	656,609	22,981.52
County Total	**$5,101,693**	**$178,962.05**
Saline County		
Agriculture	$ 443,486	$ 15,522.66
Mining	—	—
Construction	191,101	6,688.76
Manufacturing	371,237	12,993.61
Transportation	5,023,362	175,818.18
Wholesale	595,479	20,841.96
Retail	30,542,499	1,069,792.01
Banking, Insurance, Real Estate	—	—
Services	3,266,164	114,317.50
Other	3,845,906	134,507.73
County Total	**$44,279,234**	**$1,550,582.41**
Sarpy County		
Agriculture	$ 1,270,216	$ 44,458.28
Mining	—	—
Construction	819,662	28,688.51
Manufacturing	3,053,616	106,877.26
Transportation	10,709,672	374,835.82
Wholesale	1,706,441	72,953.78
Retail	136,801,330	4,791,377.28
Banking, Insurance, Real Estate	1,329,333	46,526.80
Services	25,501,422	893,944.66
Other	11,909,586	413,412.97
County Total	**$193,101,278**	**$6,773,075.36**
Saunders County		
Agriculture	$ 882,267	$ 30,879.72
Mining	—	—
Construction	314,016	10,990.79
Manufacturing	162,389	5,865.75
Transportation	4,880,786	170,828.03
Wholesale	414,944	14,523.36
Retail	27,437,148	960,304.93
Banking, Insurance, Real Estate	—	—
Services	3,184,923	111,479.12
Other	1,653,050	57,857.36
County Total	**$38,929,523**	**$1,362,729.06**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Scotts Bluff County		
Agriculture	$ 10,041,684	$ 351,620.98
Mining	—	—
Construction	2,129,958	77,956.42
Manufacturing	3,421,646	123,707.22
Transportation	21,886,527	766,027.87
Wholesale	9,716,499	340,160.06
Retail	109,907,696	3,872,156.96
Banking, Insurance, Real Estate	370,681	12,973.93
Service	16,688,346	588,678.41
Other	9,965,018	348,965.83
County Total	**$184,128,055**	**$6,482,247.68**
Seward County		
Agriculture	$ 1,478,304	$ 51,741.05
Mining	—	—
Construction	1,104,753	38,680.03
Manufacturing	783,755	27,431.77
Transportation	8,727,615	305,466.70
Wholesale	432,370	15,133.10
Retail	24,040,784	841,431.92
Banking, Insurance, Real Estate	—	—
Services	6,108,021	213,782.83
Other	3,466,962	121,344.14
County Total	**$46,142,564**	**$1,615,011.54**
Sheridan County		
Agriculture	$ 715,044	$ 25,065.86
Mining	—	—
Construction	273,923	9,587.50
Manufacturing	497,631	17,417.27
Transportation	4,806,969	168,244.05
Wholesale	668,203	23,387.36
Retail	17,586,623	616,335.60
Banking, Insurance, Real Estate	0	0.00
Services	2,429,470	85,033.16
Other	2,273,889	79,765.69
County Total	**$29,251,752**	**$1,024,836.49**
Sherman County		
Agriculture	$ 149,240	$ 5,223.51
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	243,587	8,525.66
Retail	3,897,278	136,406.15
Banking, Insurance, Real Estate	0	0.00
Services	794,103	27,794.18
Other	2,341,712	81,960.27
County Total	**$7,425,920**	**$,259,909.77**
Sioux County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	—	—
Wholesale	—	—
Retail	1,085,065	37,977.59
Banking, Insurance, Real Estate	0	0.00
Services	217,834	7,624.33
Other	157,598	5,516.11
County Total	**$1,460,497**	**$51,118.03**
Stanton County		
Agriculture	$ 256,372	$ 8,973.12
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	1,935,565	67,744.81
Wholesale	0	0.00
Retail	3,408,923	119,313.16
Banking, Insurance, Real Estate	—	—
Services	479,123	16,769.83
Other	271,970	9,519.13
County Total	**$6,351,953**	**$222,320.05**

Nebraska Business Classification	1985 Net Taxable Sales	1985 Sales Tax
Thayer County		
Agriculture	$ 607,345	$ 21,257.44
Mining	—	—
Construction	602,659	21,093.39
Manufacturing	409,676	14,338.90
Transportation	6,677,174	233,701.21
Wholesale	250,520	8,768.35
Retail	11,177,208	391,305.75
Banking, Insurance, Real Estate	—	—
Services	2,298,942	80,751.32
Other	1,254,935	43,923.01
County Total	**$23,278,459**	**$815,139.37**
Thomas County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,681,005	59,332.58
Banking, Insurance, Real Estate	0	0.00
Services	424,563	14,859.94
Other	413,235	14,463.50
County Total	**$2,518,803**	**$88,656.02**
Thurston County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	220,611	7,721.53
Transportation	—	—
Wholesale	—	—
Retail	5,297,757	185,423.11
Banking, Insurance, Real Estate	0	0.00
Services	770,762	26,977.16
Other	1,307,960	45,779.00
County Total	**$7,597,090**	**$265,900.80**
Valley County		
Agriculture	$ 246,469	$ 8,626.56
Mining	—	—
Construction	—	—
Manufacturing	448,503	15,697.75
Transportation	3,658,136	128,034.93
Wholesale	—	—
Retail	11,629,735	407,043.23
Banking, Insurance, Real Estate	—	—
Services	2,648,521	92,699.46
Other	2,456,570	85,980.50
County Total	**$21,087,934**	**$738,082.43**
Washington County		
Agriculture	$ 1,202,264	$ 42,079.69
Mining	—	—
Construction	659,302	23,075.79
Manufacturing	1,417,271	49,604.84
Transportation	13,915,134	487,029.91
Wholesale	696,793	24,387.94
Retail	22,128,596	774,670.86
Banking, Insurance, Real Estate	0	0.00
Services	2,925,417	103,177.28
Other	3,625,194	122,426.26
County Total	**$46,569,971**	**$1,626,452.57**
Wayne County		
Agriculture	$ 182,889	$ 6,401.29
Mining	0	0.00
Construction	617,442	21,610.58
Manufacturing	—	—
Transportation	6,092,309	211,512.68
Wholesale	—	—
Retail	16,696,335	583,759.34
Banking, Insurance, Real Estate	—	—
Services	2,359,036	82,564.25
Other	1,603,720	56,130.68
County Total	**$27,551,731**	**$961,978.82**
Webster County		
Agriculture	$ 729,841	$ 25,499.29
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	258,174	9,025.07
Retail	4,667,120	163,347.59
Banking, Insurance, Real Estate	0	0.00
Services	1,224,630	42,863.01
Other	3,163,057	110,707.60
County Total	**$10,042,822**	**$351,442.56**
Wheeler County		
Agriculture	$251,315	$ 8,796.10
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	—	—
Wholesale	—	—
Retail	351,682	12,309.23
Banking, Insurance, Real Estate	0	0.00
Services	253,146	8,860.24
Other	107,087	3,748.15
County Total	**$963,230**	**$33,713.72**
York County		
Agriculture	$ 1,921,992	$ 67,270.31
Mining	—	—
Construction	1,756,013	61,460.86
Manufacturing	1,729,332	60,527.24
Transportation	9,979,587	349,286.01
Wholesale	1,508,936	52,813.05
Retail	39,955,272	1,398,439.57
Banking, Insurance, Real Estate	—	—
Services	14,446,851	505,650.56
Other	3,128,573	109,500.89
County Total	**$74,426,556**	**$2,604,948.49**
Unallocated and Non-Resident Returns		
Agriculture	$ 6,479,441	$ 226,781.74
Mining	1,671,609	58,506.62
Construction	6,535,134	228,808.69
Manufacturing	132,531,096	4,649,070.94
Transportation	25,378,959	881,992.87
Wholesale	74,792,381	2,628,384.55
Retail	149,862,591	5,230,437.49
Banking, Insurance, Real Estate	15,429,753	534,289.76
Services	101,334,317	3,333,003.15
Other	52,192,490	1,808,106.70
Total	**$566,207,771**	**$19,579,382.51**
State Total		
Agriculture	$ 114,490,495	$ 4,008,702.34
Mining	16,075,240	562,215.84
Construction	122,813,948	4,246,402.67
Manufacturing	381,191,072	12,647,974.73
Transportation	1,097,392,832	38,389,259.87
Wholesale	488,379,792	17,217,479.51
Retail	4,297,025,998	150,179,886.31
Banking, Insurance, Real Estate	49,517,293	1,727,998.38
Services	916,051,805	32,842,845.62
Other	665,665,855	23,230,847.56
County Total	**$8,148,604,330**	**$285,053,612.83**

Note: — means included in other
0 means no net taxable sales

Table 5

City Sales Tax Returned to Municipalities

City	Total Sales Tax Returned 1985	Total Sales Tax Returned 1984	Net Change	Percent Increase
Omaha	$43,715,100	$40,352,096	$3,363,004	8.3%
Lincoln	14,877,805	11,557,606	3,320,199	28.7
Bellevue	1,917,270	1,780,571	136,699	7.7
North Platte	1,517,213	1,555,448	(38,235)	(2.5)
Lewellen	19,146	15,213	3,933	25.9
Ogallala	434,296	468,135	(33,839)	(7.2)
Sidney	392,479	397,612	(5,133)	(1.3)
Gordon	146,300	160,806	(14,506)	(9.0)
Kimball	204,514	200,445	4,069	2.0
Oshkosh	43,112	47,808	(4,696)	(9.8)
Rushville	58,441	60,428	(1,987)	(3.3)
Chappell	44,981	41,654	3,327	8.0
Chadron[1]	290,328	77,887	212,441	—
LaVista[2]	274,617	—	274,617	—
Norfolk[2]	1,089,057	—	1,089,057	—
Total	**$65,024,659**	**$56,715,709**	**$8,308,950**	**14.7**

[1]City sales tax was effective October 1, 1984 and 1984 amount is for October through December.

[2]City sales tax was effective April 1, 1985 and 1985 amount is for April through December.

Table 6

General Fund Sales Tax Cash Revenues

Month	Calendar Year 1985	Calendar Year 1984	Net Change	Percent Change	Percent Change Adjusted
January	$ 22,765,606	$ 24,699,058	$(1,933,452)	(7.8)%	5.3%
February	21,150,905	24,451,191	(3,300,286)	(13.5)	(1.1)
March	24,814,479	27,033,630	(2,219,151)	(8.2)	4.9
April	24,439,320	23,647,986	791,334	3.3	3.3
May	25,111,366	25,989,276	(877,910)	(3.4)	(3.4)
June	25,577,945	26,497,514	(919,569)	(3.5)	(3.5)
July	24,461,380	25,196,958	(735,578)	(2.9)	(2.9)
August	25,309,511	25,735,587	(426,076)	(1.7)	(1.7)
September	24,851,260	25,929,577	(1,078,317)	(4.2)	(4.2)
October	25,277,472	25,028,948	68,524	0.3	0.3
November	26,278,325	25,376,144	902,181	3.6	3.6
December	33,150,617	30,939,273	2,211,344	7.1	7.1
Total	**$303,188,186**	**$310,705,142**	**$(7,516,956)**	**(2.4)**	**0.7**

General Fund Sales Tax Cash Receipts

Month	Calendar Year 1985	Calendar Year 1984	Net Change	Percent Change
January	$ 32,657,590	$ 36,513,759	$ (3,856,169)	(10.6)%
February	13,026,526	21,944,933	(8,918,407)	(40.6)
March	30,410,727	28,386,295	2,024,432	7.1
April	24,628,831	25,007,754	(378,923)	(1.5)
May	25,450,238	27,572,973	(2,122,735)	(7.7)
June	24,735,871	26,581,711	(1,845,840)	(6.9)
July	26,009,591	25,995,116	14,475	.1
August	25,326,407	25,306,461	19,946	.1
September	23,876,193	23,857,273	18,920	.1
October	27,268,469	27,539,272	(270,803)	1.0
November	21,317,628	25,133,082	(3,815,454)	(15.2)
December	30,091,471	25,125,466	4,966,005	19.8
Total	**$304,799,542**	**$318,964,095**	**$(14,164,553)**	**(4.4)%**

The amounts shown for the first quarter of 1984 include the Cash Reserve Fund Receipts. The total was $19,115,835.

MISCELLANEOUS TAX

Miscellaneous tax sources accounted for $108,488,064 of the deposits into the General Fund for calendar year 1985. There are some 20 major classifications of miscellaneous taxes. The largest deposits to the General Fund from these taxes are attributed to the tobacco products tax, excise taxes on alcoholic beverages, interest on investments, and the pari-mutuel wagering tax.

Statistics on the motor fuels and aviation fuels taxes collected by the Nebraska Department of Revenue are also included in this section. Of these receipts from the motor fuels, gasohol, and special fuels taxes, one cent per gallon is deposited in the City and County Road Fund. The receipts from the variable excise tax portion of motor fuels is deposited in the Highway Cash Fund. The remainder is deposited in the Highway Trust Fund.

A portion of the motor fuels receipts in the Highway Trust Fund along with revenues collected from various motor vehicle fees and motor vehicle sales tax comprise the Highway Allocation Fund which is distributed by the Department of Roads based on a formula created by law.

The receipts from the aviation fuels tax are deposited in the Aircraft Fuels Tax Fund and any refunds for aviation fuels are paid from this fund. The tax on aviation fuels used for air school purposes is totally refunded. A partial refund of one-half of the aviation fuels tax rate is allowed on all fuel used for operating and propelling aircraft. One percent of the aviation fuels collections is deposited in the General Fund. The remainder is then distributed to the Nebraska Department of Aeronautics Cash Fund.

STATISTICAL DATA

Calendar year 1985 and calendar year 1984 General Fund Miscellaneous tax cash receipts are compared in Table 1. An explanation of the major

miscellaneous taxes is given in Table 1 of the general information section.

The alcoholic beverages tax revenue and gallonage for calendar year 1983 is reported in Table 2. Amounts given are what was reported by the Nebraska Liquor Control Commission for the specified period.

A history of the total alcoholic beverage revenue and gallonage for the period 1970 through 1985 and a chronology of tax rates are also shown.

The trend in cigarette sales and tax receipts for the period from 1964 through 1985 is indicated in Table 3. Prior to the tax rate increase which occurred April 28, 1971, all of the cigarette tax receipts were deposited to the General Fund.

The 5¢ per package increase was used for capital construction projects. Effective July 1, 1980, 1¢ is deposited in the Outdoor Recreation Development Cash Fund, 8¢ is deposited in the General Fund, and the remainder is used for capital construction projects. A 1¢ increase, effective August 30, 1981, was deposited to the General Fund and appropriated to the Department of Health. Effective May 1, 1982 the amount deposited to the General Fund was increased to 13¢, setting a tax rate of 18¢ per package. The current distribution of the remaining 5¢ is described in the State Revenue Sources table.

A comparison of the calendar year 1985 and calendar year 1984 pari-mutuel receipts is included in Table 4. The figure shown for the amount taxable is derived because the tax rate is effective for the gross sum wagered in excess of one million dollars for race tracks with racing more than 3 days in a week.

Included are graphs of the total net taxable gallons and calculated net tax due for importing dealers, gasohol, and special fuels for the last 5 years.

Table 5 shows a comparison of importing dealers net taxable gallons for calendar years 1985 and 1984, and the calculated net tax due. The net taxable gallons shown are motor fuels imported or manufactured during the specific period and available for consumption.

Table 6 is the same format as Table 5 for Special Fuels net taxable gallons and calculated net tax due. The special fuels tax is imposed on the number of gallons of fuel used during the tax period.

Table 7 reports aviation fuels net taxable gallons and calculated tax revenue for calendar year 1985.

Table 8 compares the number of net taxable gallons of gasohol for calendar years 1985 and 1984. Net taxable gallons includes gallons imported and gallons blended in Nebraska.

Table 9 reports the interstate motor carriers' net taxable gallons and calculated revenue for calendar year 1985. The calculated gallons of fuel the interstate motor carriers used in Nebraska is based on the number of miles traveled in Nebraska. The net taxable gallons figure is the difference between the calculated gallons of fuel used in Nebraska and the number of gallons purchased in Nebraska. The calculated tax due is the tax imposed on the net taxable gallons of fuel.

Litter fee receipts for tax years 1985 and 1984 are included in Table 10. The proceeds of this fee are deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11 compares the lodging tax collected by the Nebraska Department of Revenue and returned to the counties for calendar years 1985 and 1984. The lodging tax amounts shown are net of the statutory administration fee.

The receipts from Bingo Tax, Lottery and Raffle Tax, and Pickle Card Distributors for 1985 and 1984 are shown in Table 12.

General Fund Miscellaneous Tax Cash Receipts

Table 1

Source	Calendar Year 1985	Calendar Year 1984	Net Change	Percent Increase
Aviation Fuels Tax	$ 15,705	$ 19,399	$ (3,694)	(19.0)%
Liquor Taxes	13,872,317	12,972,163	900,154	6.9
Tobacco Products Tax	20,373,967	21,204,712	(830,745)	(3.9)
Pari-mutuel Wagering Tax	9,307,977	9,235,501	72,476	.8
Documentary Stamp Tax	1,904,246	1,976,428	(72,182)	(3.7)
Admissions & Entertainment Taxes	3,729,097	3,648,000	81,097	2.2
Corporation Occupation Tax	4,510,604	4,297,739	212,865	5.0
Estate Tax	4,659,879	7,087,254	(2,427,375)	(34.2)
Revenue from Others	1,257,644	1,246,602	11,042	.9
Revenue from Services	2,457,394	2,160,021	297,373	13.8
Motor Vehicle Driver's License	2,409,245	2,455,816	(46,571)	(1.9)
Motor Vehicle Registration Fees	438,099	460,143	(22,044)	(4.8)
Motor Vehicle Title Fees	1,097,548	1,137,171	(39,623)	(3.5)
Other Motor Vehicle Licenses Fees	813,214	752,242	60,972	8.1
General Business Fees	1,188,337	1,231,174	(42,837)	(3.5)
Trade and Professional Fees	949,812	881,387	68,425	7.8
Nonoccupational Fees	6,797,753	5,741,690	1,056,063	18.4
Interest on Investments	9,665,927	14,995,786	(5,329,859)	(35.5)
Fines, Penalties, Interest, Rentals	70,770	39,281	31,489	80.2
Sale of Goods and Assets	283,847	348,048	(64,201)	(18.4)
Insurance Premium Tax	14,596,244	13,355,769	1,240,475	9.3
Miscellaneous Receipts	8,088,438	4,131,829	3,956,609	95.8
Total	**$108,488,064**	**$109,378,155**	**$(890,091)**	**(.8)%**

Table 2

Alcoholic Beverage Gallonage and Revenue for 1985

Month	Beer Gallonage	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Lt. Wine Gallons	Alcohol & Spirits & Wines Revenue
January	2,653,099	$ 367,721.09	203,866	14,309	204,538	$ 705,739.22
February	2,944,848	408,156.53	182,381	12,404	127,693	594,053.00
March	2,848,919	394,861.64	153,793	11,656	114,774	509,231.96
April	3,207,646	455,943.62	160,754	11,813	150,358	548,125.84
May	3,521,120	476,709.86	199,040	13,789	151,072	657,126.64
June	4,230,443	586,340.68	182,733	13,479	174,073	626,190.61
July	3,887,698	538,844.62	165,750	11,310	166,071	572,114.05
August	3,818,734	529,129.10	205,904	13,565	195,962	703,467.13
September . . .	3,679,607	509,999.63	209,361	12,461	164,656	691,362.56
October	3,198,493	443,333.31	344,719	12,990	165,160	1,061,148.76
November . . .	2,546,159	506,830.82	106,897	14,380	149,056	436,550.53
December . . .	2,572,763	510,787.41	182,622	11,922	182,176	675,505.49
Total.	**39,109,529**	**$5,728,658.31**	**2,297,820**	**154,078**	**1,945,589**	**$7,780,615.79**

Alcoholic Beverage Gallonage and Revenue for 1970 - 1985

Year	Total Gallonage	Total Revenue
1970	34,460,020	$6,452,124.20
1971	35,900,734	6,938,642.74
1972	36,216,173	7,740,112.19
1973	37,704,578	9,174,479.22
1974	39,698,058	9,803,725.20
1975	40,233,818	9,913,136.76
1976	40,759,631	10,089,809.06
1977	43,087,138	11,036,820.66
1978	44,778,106	11,820,991.39
1979	45,966,132	12,111,716.77
1980	47,236,082	12,763,015.34
1981	47,424,970	13,334,772.66
1982	46,001,867	13,983,127.01
1983	46,025,192	13,734,082.67
1984	44,735,938	13,335,206.34
1985	43,507,016	13,509,274.10

CHRONOLOGY OF NEBRASKA LIQUOR TAX RATES

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3¢	$.50	5¢	$.15
May 1, 1937	3.5¢	$.80	15¢	$.40
May 30, 1947	4¢	$1.00	20¢	$.55
August 25, 1951	4¢	$1.20	20¢	$.55
May 22, 1963	6¢	$1.20	20¢	$.55
January 1, 1963	6¢	$1.60	20¢	$.55
April 1, 1965	8¢	$1.60	20¢	$.55
July 1, 1972[1]	10¢	$2.00	75¢	$.75
June 1, 1977	11¢	$2.25	85¢	$.85
September 7, 1979[1]	12¢	$2.50	55¢	$1.10
August 30, 1981	14¢	$2.75	65¢	$1.25
October 1, 1985	20¢	$2.90	75¢	$1.35

Nebraska Cigarette Tax Receipts

Year	Hand Stamps	Fractional Stamps	Meter Impressions	Number of Packages Taxed	Cigarette Tax Receipts
1962	6,529,700		165,109,810	171,639,510	$ 6,524,449
1963	6,256,000		161,592,500	167,848,500	8,117,806
1964	4,047,000		156,783,500	160,830,500	9,179,067
1965[1]	3,752,000		156,241,520	159,993,520	11,276,852
1966	4,893,000		151,906,880	156,799,880	11,985,845
1967	4,491,000		153,434,000	157,925,000	12,010,375
1968	2,472,100		155,010,550	157,482,650	11,974,465
1969	2,358,600		154,359,450	156,718,050	11,905,706
1970	2,007,400		158,304,490	160,311,890	12,170,433
1971[2]	1,752,150		156,999,386	158,751,536	17,117,404
1972	1,616,000		158,600,670	160,216,670	19,770,429
1973	1,550,500		165,326,290	166,876,790	20,553,919
1974	725,000		174,614,280	175,339,280	21,641,451
1975	2,104,000		177,884,280	179,988,280	22,215,027
1976	2,685,000		180,347,110	183,032,110	22,570,880
1977	2,754,000		180,273,490	183,027,490	22,517,276
1978	2,740,000		179,578,000	182,318,000	22,408,593
1979	2,865,000		178,611,000	181,476,000	22,309,681
1980	2,996,000		180,690,000	183,656,000	22,587,450
1981[3]	3,285,000		183,740,800	187,025,800	23,649,402
1982[4]	3,645,000		179,534,400	183,179,400	29,191,135
1983	3,264,000		164,742,600	168,006,600	28,594,286
1984[5]	3,318,000	684,720	169,230,400	173,233,120	29,415,184
1985	3,477,000	3,274,200	159,583,790	166,334,990	28,315,502

[1] Cigarette Tax rate increased from 6 cents to 8 cents per package on April 1, 1965.

[2] Cigarette Tax rate increased from 8 cents to 13 cents per package on April 28, 1971.

[3] Cigarette Tax rate increased from 13 cents to 14 cents per package on August 30, 1981.

[4] Cigarette Tax rate increased from 14 cents to 18 cents per package on May 1, 1982.

[5] Cigarette Tax rate for packages containing more than 20 cigarettes per package changed to .9 cents per cigarette effective August 1, 1984.

Table 4

Comparative Parimutuel Report

Organization	AMOUNT WAGERED		AMOUNT TAXABLE		TAX PAID		INCREASE IN TAX PAID
	1985	1984	1985	1984	1985	1984	1985 over 1984
Hall County Livestock Improvements Assoc.	$ 26,482,824	$ 26,683,998	$ 25,482,824	$ 25,683,998	$1,274,141	$1,284,200	$(10,059)
Knights of Ak-Sar-Ben	154,159,067	143,898,416	147,159,067	142,898,416	7,357,953	7,144,921	213,032
Nebraska State Board of Agriculture	19,728,259	20,243,893	12,728,259	19,243,893	509,130	577,317	(68,187)
Platte County Agriculture Society	8,248,346	8,331,258	1,248,346	3,331,258	62,417	166,563	(104,146)
Atokad Agriculture & Racing Assoc.	4,577,346	5,836,698	—	836,698	—	104,335[1]	(104,335)
Total	**$213,195,842**	**$204,994,263**	**$186,618,496**	**$191,994,263**	**$9,203,641**	**$9,277,336**	**$(73,695)**

[1]In 1981 Atokad had a tax liability of $232,778.45 but were not able to pay. Atokad paid $127,717 in 1982, $62,500 in 1983 and $62,500 in 1984. Tax liability for 1983 was $39,555 and for 1984 was $41,835.

History of Pari Mutuel Wagering Tax Rates

Effective following Fonner Park Races in 1959

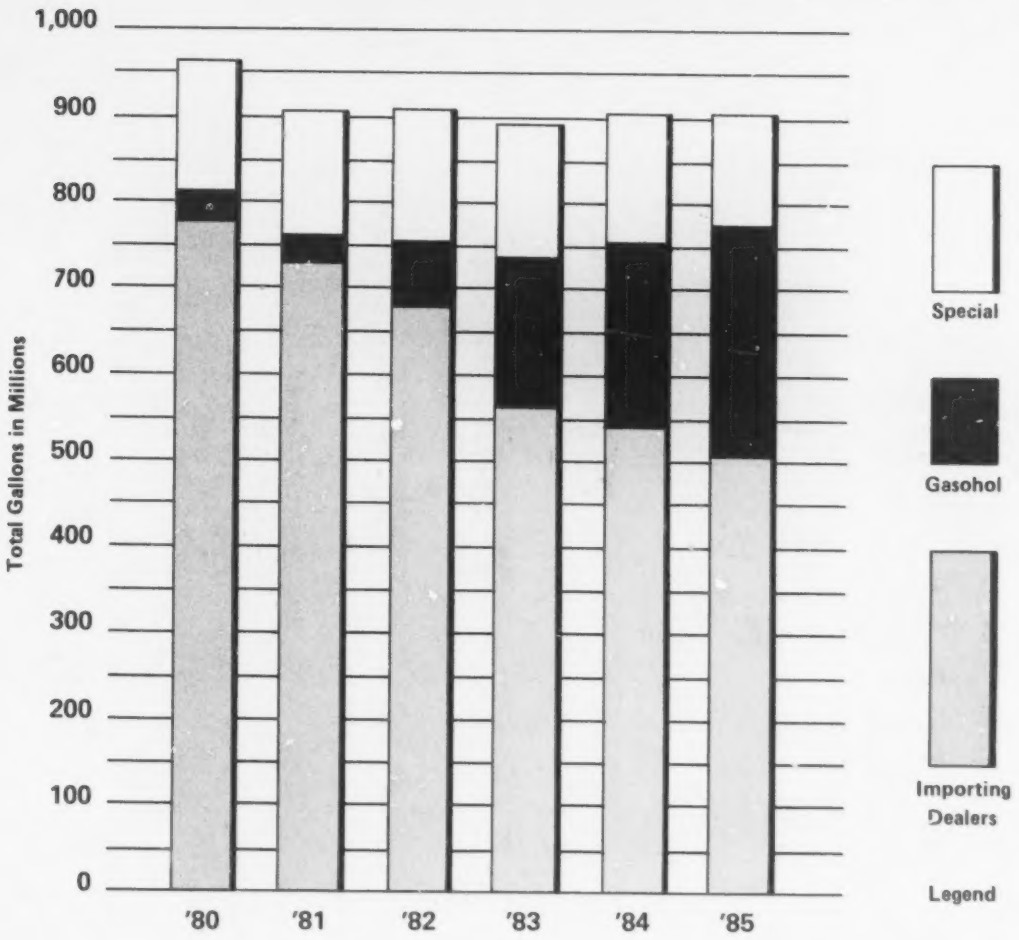
Year	Rate
1959	.2%
1960	.2%
1961	.2%
1962	.2%
1963	.3%
1964	.3%
1965	.4%
1966	.4%
1967	.4%
1968	.4%
1969	.4%
1970	.4%
1971	.4%
1972	.4%
1973	.5%
1974	.5%
1975	.5%
1976	.5%
1977	.5%
1978	.5%
1979	.5%
1980	.5%
1981	.5%
1982	.5%
1983	.5%[2]
1984	.5%[3]
1985	.5%[4]

[2]Effective March 24, 1982, and up to January 1, 1986, the first $5 million wagered at a meet where races are not held more than three days per week are not taxed. At all other meets, the first million dollars wagered is not taxed. All amounts wagered in excess of these limits are taxed at the rate of five percent.

[3]Effective July 10, 1984, tax rate is 3% for State Fair Grounds racing.

[4]Effective June 7, 1985 the tax rate is 4% for State Fair Grounds racing. At all other meets the tax rate is 5%. The first $7,000,000 is not taxed at all meets.

Motor Fuels Gallonage



Calculated Motor Fuels Tax Due

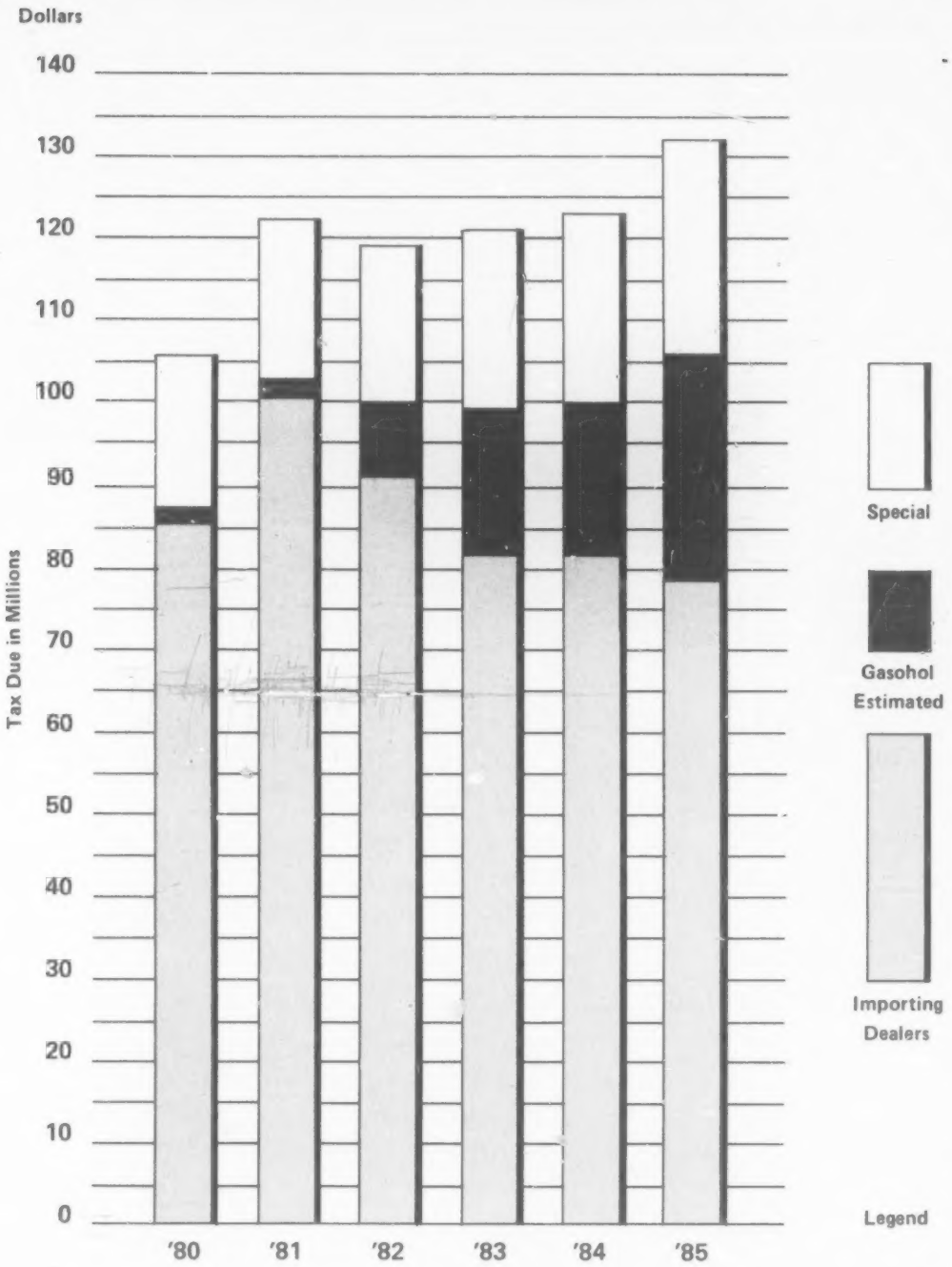


Table 5

Importing Dealers Net Taxable Gallons and Calculated Net Tax Due

Month	1985 Net Taxable Gallons	1984* Net Taxable Gallons	Percent Change	1985 Calculated Net Tax Due
January	38,818,989	40,143,207	(3.3)%	$ 5,719,589
February	35,988,415	35,030,605	2.7	5,300,974
March	41,819,116	41,556,869	0.6	6,162,317
April	41,194,265	44,199,324	(6.8)	5,906,164
May	45,841,478	50,403,508	(9.1)	6,575,104
June	46,885,528	49,463,525	(5.2)	6,725,742
July	44,283,356	51,340,052	(13.7)	7,186,874
August	44,564,988	53,146,876	(16.1)	7,233,507
September	40,028,700	43,743,435	(8.5)	6,492,968
October	48,667,063	49,362,709	(1.4)	8,305,644
November	41,543,369	45,996,457	(9.7)	7,225,844
December	38,880,853	40,751,528	(4.6)	6,687,623
Total	**508,516,120**	**545,138,095**	**(6.7)%**	**$79,522,350**

*Revised Amounts

Table 6

Special Fuels Net Taxable Gallons and Calculated Net Tax Due

Month	1985 Net Taxable Gallons	1984* Net Taxable Gallons	Percent Change	1985 Calculated Net Tax Due
January	12,944,214	11,762,402	10.0%	$ 1,902,497
February	11,753,362	10,962,655	7.2	1,727,176
March	13,940,332	13,088,631	6.5	2,048,623
April	13,422,888	12,863,112	4.4	1,918,972
May	13,566,314	13,814,618	(1.8)	1,939,185
June	13,905,214	13,610,070	2.2	1,987,566
July	12,820,492	13,635,004	(6.0)	2,073,065
August	13,254,667	13,163,561	0.7	2,143,751
September	13,981,001	13,857,266	0.9	2,261,192
October	14,628,241	14,816,176	(1.3)	2,510,177
November	12,947,489	13,512,275	(4.2)	2,221,193
December	12,647,365	12,944,214	(2.3)	2,169,279
Total	**159,811,579**	**158,029,984**	**1.1%**	**$24,902,676**

*Revised Amounts

Table 7

Aviation Fuels Net Taxable Gallons for 1984 - 1985

Month	1985 Net Taxable Gallons	1984* Net Taxable Gallons	Percent Change	1985 Calculated Net Tax Due
January	3,190,453	2,764,682	15.4%	$ 158,143
February	2,339,273	2,750,179	(14.9)	115,815
March	2,910,075	3,131,033	(7.1)	144,145
April	3,175,704	3,121,897	1.7	157,324
May	2,655,688	3,387,031	(21.6)	131,434
June	2,381,732	3,671,692	(35.1)	117,848
July	2,954,077	3,303,509	(10.6)	146,143
August	2,990,339	3,895,828	(23.2)	148,053
September	3,020,457	3,108,691	(2.8)	149,616
October	2,706,403	3,246,551	(16.6)	85,300
November	2,825,488	2,795,713	1.1	87,924
December	3,086,933	2,780,723	11.0	95,288
Total	**34,236,622**	**37,957,529**	**(9.8)**	**$1,537,033**

*Revised Amounts

Table 8

Gasohol Net Taxable Gallons

Month	1985 Net Taxable Gallons	1984* Net Taxable Gallons	Percent Change	1985 Calculated Net Tax Due
January	17,753,943	15,722,242	12.9%	$ 1,747,243
February	16,925,237	14,648,874	15.5	1,653,105
March	19,128,868	15,189,461	25.9	1,877,657
April	19,442,324	15,348,556	26.7	1,837,786
May	21,643,245	17,037,504	27.0	2,043,675
June	21,495,484	18,179,818	18.2	2,031,730
July	19,793,233	17,121,247	15.6	2,636,933
August	20,749,878	18,397,554	1[illegible]9	2,766,581
September	19,265,038	16,782,768	14.8	2,568,608
October	19,646,400	17,836,888	10.1	2,814,449
November	19,744,195	18,063,117	9.3	2,828,322
December	19,729,761	18,097,135	9.0	2,826,410
Total	**235,317,606**	**202,425,164**	**16.2%**	**$27,632,499**

*Revised Amounts

Table 9

Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due for 1985

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	1985 Net Taxable Gallons	1984 Net Taxable Gallons	Percent Change	1985 Calculated Net Tax Due
January	559,555	699,711	(140,156)	(218,586)	(35.9)%	$ (20,884)
February	503,440	658,375	(154,935)	(167,790)	(7.7)	(23,859)
March	29,904,690	26,164,076	3,740,614	4,044,981	(7.5)	557,352
April	655,965	897,745	(241,780)	(216,164)	11.9	(35,058)
May	607,429	822,287	(214,858)	(170,423)	26.1	(31,155)
June	30,865,599	26,204,227	4,661,372	4,087,550	14.0	675,904
July	582,684	713,568	(130,884)	(207,842)	(37.0)	(21,464)
August	637,390	877,126	(239,736)	(123,176)	94.6	(39,317)
September	30,919,902	25,773,448	5,146,454	4,802,557	7.2	844,019
October	656,617	887,883	(231,266)	(202,469)	14.2	(40,262)
November	610,771	940,948	(330,177)	(165,055)	100.0	(40,271)
December	30,656,619	26,081,690	4,574,929	4,139,164	10.5	796,038
Total	**127,160,661**	**110,721,084**	**16,439,577**	**15,602,747**	**5.4%**	**$2,621,043**

Table 10

Litter Fee Receipts

Month	Calendar Year 1985	Calendar Year 1984
January	$ 3,178	$ 174
February	691	859
March	220	1,102
April	1,001	138
May	118	167
June	102	(2,276)
July	(1,898)	76
August	41	1,149
September	330,758	226,200
October	222,693	325,347
November	17,875	8,095
December	5,138	9,786
Total	**$579,917**	**$570,816**

Table 11

Lodging Tax Returned to Counties for 1985

County	Total Lodging Tax Returned 1985	Total Lodging Tax Returned 1984	Net Change	Percent Increase
Adams	$ 31,987	$ 34,422	$ (2,435)	(7.1)%
Buffalo	112,084	116,188	(4,104)	(3.5)
Cheyenne	19,518	18,343	1,175	6.4
Custer	7,605	7,579	26	.3
Dawes	22,132	20,879	1,253	6.0
Dawson	25,134	25,789	(655)	(2.5)
Douglas	805,788	767,943	37,845	4.9
Gage*	—	—	—	—
Hall	129,025	129,624	(599)	(.5)
Holt*	—	—	—	—
Kearney*	—	40	(40)	—
Keith	50,648	52,212	(1,564)	(3.0)
Kimball	5,034	5,175	(141)	(2.7)
Lancaster	309,650	311,628	(1,978)	(.6)
Lincoln	119,766	119,508	258	.2
Madison	40,434	45,426	(4,992)	(11.0)
Morrill	1,935	1,811	124	6.8
Phelps	5,167	5,997	(830)	(13.8)
Platte	32,761	33,592	(831)	(2.5)
Red Willow	12,004	10,789	1,215	3.6
Sarpy	41,745	40,955	790	1.9
Scotts Bluff	54,708	46,114	8,594	18.6
Sheridan	4,824	5,299	(475)	(9.0)
Sioux*	79	—	79	—
Washington*	2,362	—	2,362	—
Webster	1,394	1,512	(118)	(7.8)
York	40,062	33,107	6,955	21.0
Total	**$1,875,846**	**$1,833,932**	**$41,914**	**2.3%**

*See chronology for effective dates and tax rate.

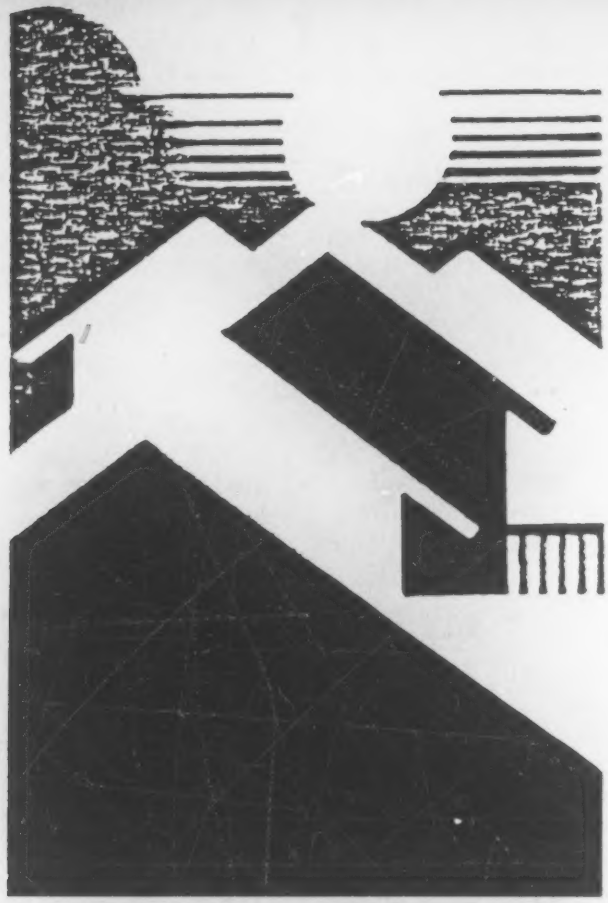
CHRONOLOGY OF NEBRASKA LODGING TAX

Effective Date	State Rate	Counties with 2% Tax	Counties with 1% Tax
July 19, 1980	1%	—	—
August 1, 1980	1%	Buffalo, Dawes, Douglas, Hall, Keith	—
		Kimball*, Lancaster, Lincoln, Sarpy, and York	—
January 1, 1981	1%	Adams and Scotts Bluff	—
January 1, 1982	1%	Madison	—
April 1, 1982	1%	Custer	Red Willow
July 1, 1982	1%	Platte and Sheridan	—
October 1, 1982	1%	Dawson and Morrill	Kimball*
April 1, 1983	1%	Cheyenne	—
July 1, 1983	1%	Webster	—
January 1, 1984	1%	Phelps	—
April 1, 1984	1%	Kearney**	—
April 1, 1985	1%	Washington	—
October 1, 1985	1%	Sioux	—
January 1, 1986	1%	Holt	—
April 1, 1986	1%	Gage	—

*Effective October 1, 1982, Kimball County reduced their lodging tax to 1%.
**Effective July 1, 1984 Kearney County rescinded their lodging tax.

Bingo, Lottery, Raffle, and Pickle Card Distributor Tax Receipts

Month	Calendar Year 1985	Calendar Year 1984
January	$1,066,173	$ 317,948
February	169,617	115,664
March	9,998	254
April	351,980	384,752
May	264,915	277,398
June	5,721	15,107
July	405,954	877,765
August	207,571	135,725
September	66,906	5,052
October	591,884	796,838
November	87,363	201,083
December	28,173	5,334
Total	**$3,256,255**	**$3,132,920**



PROPERTY TAX

In 1857, the Territorial Legislature adopted a property tax based on the Iowa Revenue Code which became the major source of state and local operating revenue. Intangible property was added to the tax base by the 1921 Legislature. Although the tax remains primarily a tax on real property, changes have been made in the classification of property as well as the ratio of assessed to actual values.

The growing need for public services caused property tax levies to steadily increase. Simultaneously, the importance of property (real property in particular) declined as a measure of wealth. The necessity for relieving property tax levies and providing new sources of revenue became apparent.

A constitutional amendment abolishing the property tax as a source of state revenue was approved by the voters of Nebraska in November 1966. In addition, the 77th Legislature repealed the head and poll taxes, the tax on household goods, and certain miscellaneous personal property taxes. The Legislature adopted two broad based taxes in the Revenue Act of 1967 to obtain revenue in place of the taxes which were repealed. Property taxes are now levied exclusively by local units of government in Nebraska.

PERSONAL PROPERTY EXEMPTION

The 1972 Legislature enacted a law providing a partial exemption for taxation of certain classes of personal property. The classes of property which qualified for the exemption were agricultural income-producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish, and fur-bearing animals.

This legislation provided for a 12-½ percent exemption of actual value for calendar year 1973 on the classes of personal property enumerated

above. This exemption increased by 12-½ percent a year until a total of 62-½ percent of actual value was exempted in 1977.

The 1977 Legislature enacted LB 518, which extended this exemption to provide for the complete exemption of the above enumerated classes of personal property except for business inventory and livestock in calendar year 1978. The Legislature appropriated $58.6 million as Personal Property Tax Relief for the reimbursement of these exemptions. Business inventories became totally tax exempt for calendar year 1979 and a reimbursement of $62.2 million was appropriated for fiscal year 1979–80. Livestock became totally exempt in calendar year 1980 and a reimbursement of $70 million was appropriated for fiscal year 1980–81.

The 1980 Legislature provided in LB 284 for the Personal Property Tax Relief of $70 million to be distributed as follows: $37,977,600 based on agricultural real estate in each county, $31,022,400 based on commercial and industrial real estate in each county and $1,000,000 based on suburban and residential real estate in each county. This formula is to be followed for fiscal years 1980–81 and 1981–82.

LB 816 passed by the 87th Legislature, second session 1982, eliminated the Personal property tax relief and the Government Subdivision Fund. LB 816 provided for the distribution in fiscal year 1982–83 for $44,813,000 for the School Foundation and Equalization Fund, $2,187,000 for aid to Technical Community Colleges, $700,000 for aid to Natural Resources Distrcts, $17.9 million for aid to incorporated municipalities, and $17 million for aid to the counties. The governor through his veto power, and a special session of the Legislature reduced the amounts of aid. The school districts received $40,616,100, incorporated municipalities aid was $17,068,660, aid to counties was $16,660,000, and aid to Natural Resource Districts was $686,000.

The distribution of aid to incorporated municipalities is based on the ratio of the particular incorporated municipality's population to the total population of all incorporated municipalities. The population figures are from the 1980 Census of Population report of the Bureau of the Census. The distribution of aid to the counties is based on the ratio of the total amount of property taxes levied by the particular county for county purposes to the total amount of property taxes levied by all the counties.

HOMESTEAD EXEMPTION

The 1969 Legislature enacted a limited homestead exemption law providing direct property tax relief to individual owners of residential property. This law, with some exceptions, provided for an exemption of $800 of actual value for a residence valued at $4,000 or more. This law defines homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home or a residential unit in a dwelling complex owned by a Not-for Profit Corporation. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. This application must be made to the county assessor on or before April 1.

The 1984 Legislature revised the benefits of the homestead exemption to the following:

100% of first $35,000 of actual value for a qualified claimant 65 or over with adjusted gross income of $8,400 or less.

80% of first $35,000 of actual value for a qualified claimant 65 or over with adjusted gross income between $8,401 and $8,900.

60% of first $35,000 of actual value for a qualified claimant 65 or over with adjusted gross income between $8,901 and $9,400.

40% of first $35,000 of actual value for a qualified claimant 65 or over with adjusted gross income between $9,401 and $9,900.

20% of first $35,000 of actual value for a qualified claimant 65 or over with adjusted gross income between $9,901 and $10,400.

90% of actual value for veteran (or unremarried widow[er]) who received benefits from Veterans' Administration for 100% disability or unremarried widow(er) of veteran who died during war or of service connected disability.

100% of actual value up to $35,000 for veteran disabled by a non-military accident or illness.

The value of a home substantially contributed to by the Veterans' Administration for a paraplegic veteran or multiple amputee (or unremarried widow[er]).

STATISTICAL DATA

Table 1 lists the assessed valuation of the state by year from 1867 to 1985 as reported on the certificate of taxes levied, the total state taxes levied for the various years, and the total of all property

taxes levied for all purposes. For 1920 and prior years, property was assessed at one-fifth of its actual value. For 1921 through 1952, property was assessed at its actual value. In 1953 through 1955, property was assessed at 50 percent of its actual value and in 1956 and 1957, property was assessed at 50 percent of its base value. From 1958 through 1980, property was assessed at 35 percent of its actual value. LB 187, 1979 Legislative Session, changed the level of assessment to 100 percent of actual value, effective 1981. The valuation shown is reported by the county assessors with the tax computed thereon. The total shown for all property taxes includes special assessments.

Table 2 lists and makes a graphical comparison of the tangible property taxes levied from 1974 to 1985.

The 1985 county actual valuations and their corresponding tax rate as reported by the county assessors on the certificate of taxes levied are listed in Table 3. The amounts the counties were reimbursed for the 1985 homestead exemption and personal property tax relief are also listed. The homestead exemption statistics are based on information from the counties as of June 1, 1986.

Table 4 shows the actual valuation of major cities and villages within a county, along with the city levies. The information shown was reported by the county assessors on the 1985 certificate of taxes levied.

Table 5 is the distribution by county of payments in lieu of taxes by Nebraska public power districts. It includes the amount received by the state of Nebraska, counties, cities and villages, school districts, and miscellaneous districts. It also shows the total payments in lieu of taxes. These payments are from every public corporation and political subdivision of the state, which are organized primarily to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages. This sum is equivalent to five percent of the gross revenue derived by it, plus a fixed amount based on 1957 levies.

The selected taxes levied for 1985 as determined by the county assessors or clerks and reported on the certificate of taxes levied are listed by county in Table 6.

The actual values reported on the abstract of assessment of tangible property for 1985 are listed by county in Table 7. Also included are the actual values of the franchise assessment of public utility companies and the property of railroads as assessed by the State Board of Equalization and Assessment of 1985. The total of these actual value amounts is used to derive each county's valuation figures set by the State Board of Equalization and Assessment.

Table 8 is a summarization of the major categories of personal property actual values for 1985 with further breakdown in Table 10 of the tangible individual personal property and in Table 11 of the actual values of special schedules of tangible property as reported on the 1985 abstract of assessment.

Table 9 lists oil and mineral interests actual values and is a summarization of all real estate actual values as reported on the abstract of assessment of tangible property for 1985. The real estate actual values are detailed in Tables 12 and 14.

Table 12 shows by county the actual value of agricultural land and rural (unincorporated land), including imporvements, as reported on the abstract of assessment for 1985. The first column figures on total agricultural land are futher broken down in Table 13 by types of land and acres of such land, by county.

Table 14 shows by county the actual value of urban real estate for 1985. This includes industrial, commercial, and residential land, and improved lots of each type, as reported on the abstract of assessment.

Table 1

History of Assessed Valuation and Total Property Tax

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes
1867	$ 20,069,222	$ 100,576	—	$ —
1870	53,709,828	310,521	—	—
1875	75,467,398	547,124	—	—
1880	90,499,618	356,490	—	—
1885	133,418,699	1,027,018	—	—
1890	184,770,304	1,717,524	—	—
1895	183,717,498	1,257,008	—	—
1900	171,747,593	1,208,084	—	—
1901	174,439,095	1,232,891	—	—
1902	180,091,492	1,131,124	—	—
1903	188,458,379	1,512,316	—	—
1904	294,779,244	1,768,675	6.75	—
1905	304,470,961	2,131,296	7.00	—
1906	313,060,301	2,191,421	7.00	—
1907	329,413,349	2,305,893	7.00	—
1908	391,735,464	2,448,346	5.50	—
1909	398,985,819	2,194,421	5.50	—
1910	412,138,607	2,060,293	5.50	—
1911	415,670,075	2,577,154	6.20	—
1912	463,371,899	2,409,533	5.20	—
1913	470,690,414	3,671,385	7.80	—
1914	471,940,195	3,681,085	7.80	—
1915	481,931,239	3,277,130	6.80	—
1916	500,827,274	3,055,046	6.10	—
1917	528,891,424	4,484,999	8.48	—
1918	567,947,914	4,361,839	7.68	32,950,800.73
1919	568,921,750	7,395,980	13.00	40,042,226.43
1920	762,284,909	7,932,575	10.39	51,600,457.36
1921	3,212,737,091	10,930,607	3.30	59,365,699.26
1922	3,202,705,714	7,366,114	2.30	53,457,481.56
1923	3,202,926,404	6,404,457	2.00	53,280,124.74
1924	3,186,488,549	5,736,510	1.80	53,447,380.50
1925	3,176,773,795	7,482,542	2.35	55,967,004.92
1926	3,177,159,318	5,718,886	1.80	54,970,346.96
1927	3,141,146,610	11,779,299	3.75	66,028,255.91
1928	3,125,855,462	6,439,262	2.06	58,273,807.24
1929	3,167,489,300	7,645,798	2.40	59,442,398.97
1930	3,102,050,571	7,258,798	2.34	58,485,076.39
1931	3,045,793,706	6,213,419	2.04	56,424,184.07
1932	2,521,000,981	5,974,772	2.37	49,588,994.64
1933	2,073,283,250	4,955,147	2.39	42,906,527.94
1934	2,059,678,928	4,424,207	2.10	42,068,482.03
1935	2,030,243,533	4,467,760	2.15	43,878,947.41
1936	2,060,835,168	3,732,183	1.76	44,113,357.43
1937	2,058,224,967	5,536,161	2.64	47,024,422.95
1938	2,033,302,482	6,213,375	2.68	47,183,558.77
1939	2,047,519,591	6,111,012	2.61	46,819,088.50
1940	1,822,271,788	4,940,238	2.57	45,713,054.72
1941	1,949,755,725	5,283,982	2.71	46,271,291.87
1942	2,042,442,436	4,881,437	2.39	47,710,476.32
1943	2,123,882,890	5,267,230	2.48	50,165,759.16
1944	2,115,063,748	6,646,877	2.54	51,814,011.79
1945	2,153,798,946	6,116,789	2.84	57,511,244.81
1946	2,160,972,214	7,131,208	3.30	63,243,778.23
1947	2,315,369,866	13,869,065	5.99	81,396,348.29
1948	2,499,222,769	13,145,912	5.26	90,287,526.48
1949	2,640,565,444	15,473,713	5.86	98,664,524.15
1950	2,719,489,560	15,664,260	5.76	107,576,591.44
1951	3,014,247,550	19,863,891	6.50	120,653,280.82
1952	3,104,475,679	21,669,240	6.98	122,746,134.67
1953	3,383,619,610	19,455,813	5.75	124,347,195.93
1954	3,043,753,089	20,362,708	6.69	128,041,382.23
1955	3,059,667,319	25,028,078	8.18	142,627,677.96
1956	2,958,572,814	23,934,854	8.09	146,212,379.98
1957	2,968,251,035	24,428,706	8.23	153,525,482.79
1958	3,026,479,555	24,121,042	7.97	161,513,035.51
1959	3,175,671,129	26,834,421	8.45	175,700,835.31
1960	3,212,807,088	27,083,963	8.43	189,000,049.35
1961	3,278,007,212	27,568,040	8.41	198,260,199.20
1962	3,367,219,071	28,385,657	8.43	214,740,261.73
1963	3,458,065,766	33,871,754	9.795	235,101,945.65
1964	3,553,328,531	32,477,422	9.14	264,171,142.15
1965	3,820,136,676	47,692,115	11.73	278,511,201.58
1966	4,338,036,742	49,317,239	10.67	308,319,630.21
1967	4,250,081,231	—	—	296,865,045.75
1968	4,449,874,119	—	—	296,769,458.27
1969	5,134,365,585	—	—	325,400,472.71
1970	5,375,575,178	—	—	352,520,993.90
1971	5,537,901,733	—	—	390,787,447.41
1972	5,731,535,854	—	—	410,464,626.27
1973	6,077,281,894	—	—	415,893,061.77
1974	6,503,268,242	—	—	453,597,037.65
1975	6,748,224,013	—	—	527,417,744.70
1976	7,017,779,158	—	—	597,045,719.12
1977	7,627,733,927	—	—	640,633,654.96
1978	7,613,655,151	—	—	631,182,814.55
1979	11,980,807,548	—	—	685,227,647.72
1980	12,671,717,612	—	—	710,984,868.00
1981	37,323,254,040 [1]	—	—	775,250,227.00
1982	38,553,689,126 [1]	—	—	821,983,034.00
1983	41,035,051,584	—	—	895,512,735.00
1984	41,632,906,878	—	—	950,426,265.00
1985	44,606,914,842	—	—	1,016,558,636.00

[1] LB 187, 1979 Legislative Session changed the level of Assessment from 35 percent of actual value to 100 percent of actual value.

Tangible Property Taxes Levied

Year	General Property Taxes Levied for Local Governments (1)	Special Assessments (2)	Total
1974	$452,328,856	$1,268,132	$453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868
1981	774,041,775	1,208,452	775,250,227
1982	820,801,472	1,181,562	821,983,034
1983	894,643,003	869,732	895,512,735
1984	949,604,720	821,545	950,426,265
1985	1,015,708,264	850,372	1,016,558,636

(1) Intangible taxes, head and poll taxes, and in lieu of tax payments are NOT included in this table.

(2) All special assessment taxes are for local subdivisions of government and reflect only special assessments. Special district taxes are included in the first column.

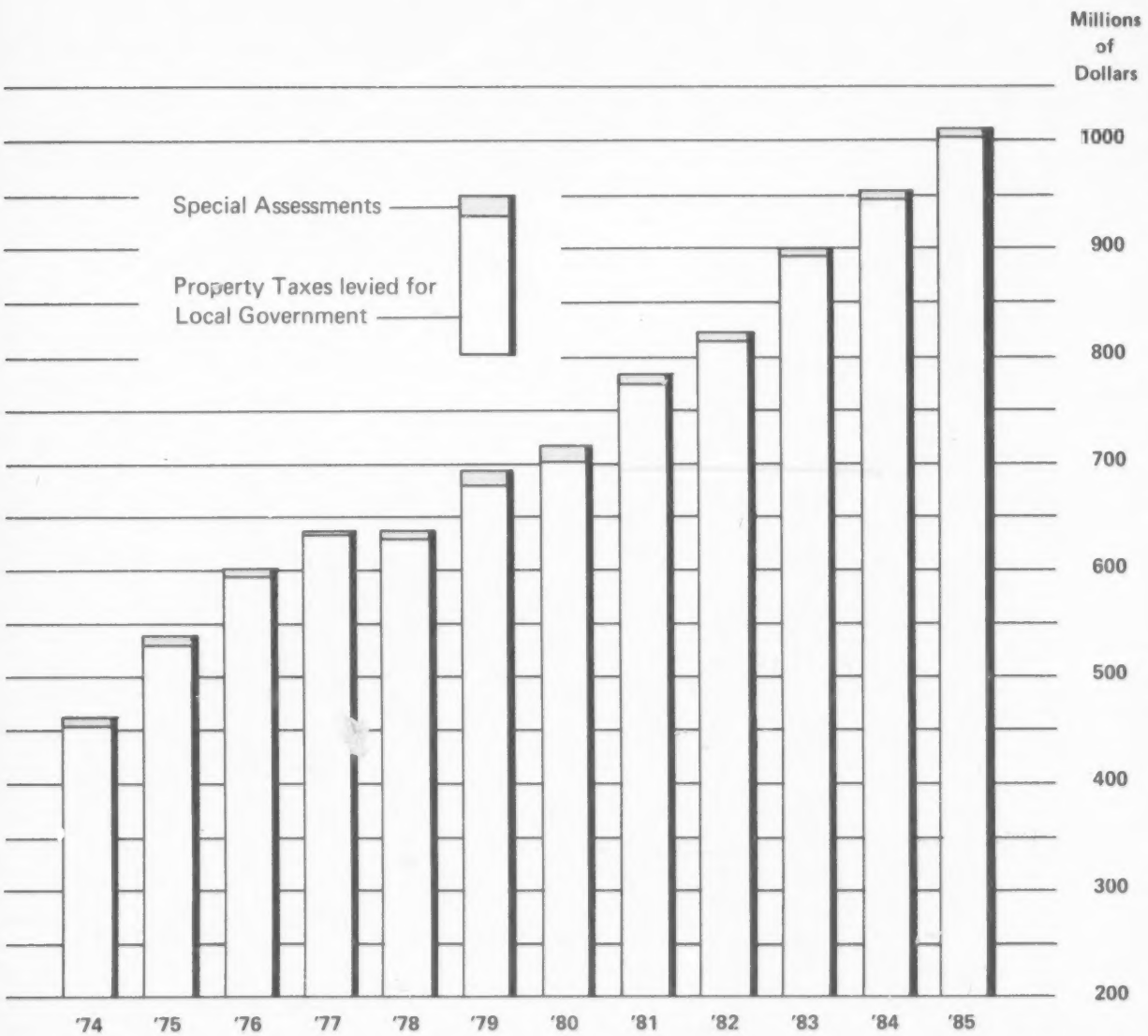


Table 3

Actual Valuation, Property Taxes Levied, Rate, and Distributions of State Aid for 1985

Counties	Total Actual Valuation	Total Property Taxes Levied	Average Tax Rate	Homestead Exemption Distribution	State Aid to Counties Distribution
Adams	$ 919,416,010	$ 18,799,572	2.0447	$ 761,562.24	$ 272,147.47
Antelope	321,654,289	6,645,639	2.0661	203,337.46	135,461.38
Arthur	37,700,377	575,621	1.5268	1,401.08	17,394.47
Banner	79,483,685	1,256,587	1.5809	4,229.44	40,660.07
Blaine	43,444,711	810,978	1.8667	7,289.46	15,517.72
Boone	270,694,035	4,974,115	1.8375	159,023.98	120,155.65
Box Butte	352,712,654	8,549,519	2.4239	317,509.13	116,814.01
Boyd	79,173,006	1,707,024	2.1561	82,541.40	22,139.98
Brown	152,080,582	2,900,403	1.9071	149,091.32	79,565.41
Buffalo	874,700,379	18,890,043	2.1596	550,232.06	368,199.70
Burt	296,821,391	6,672,415	2.2480	248,624.09	154,486.29
Butler	351,565,286	7,010,864	1.9942	239,784.27	130,856.84
Cass	560,238,878	13,532,461	2.4155	405,312.19	237,350.45
Cedar	310,653,440	6,044,930	1.9459	229,560.57	134,394.71
Chase	240,947,473	4,682,983	1.9436	98,826.91	106,021.02
Cherry	293,746,479	5,568,035	1.8955	147,412.88	173,427.30
Cheyenne	357,294,082	7,861,831	2.2004	225,280.08	164,085.82
Clay	372,607,370	7,377,869	1.9801	154,495.24	81,304.39
Colfax	300,456,825	6,009,635	2.0002	301,754.86	122,299.37
Cuming	392,748,184	7,103,248	1.8086	213,283.62	114,313.05
Custer	508,778,605	11,838,071	2.3268	361,202.89	217,267.38
Dakota	321,850,305	8,059,932	2.5042	345,408.04	123,409.25
Dawes	185,830,865	4,924,555	2.6500	285,227.96	84,196.65
Dawson	724,525,851	15,439,645	2.1310	484,417.28	291,252.68
Deuel	115,277,229	2,391,713	2.0747	48,880.44	60,005.68
Dixon	202,580,625	5,152,695	2.5435	202,917.50	106,466.39
Dodge	784,645,340	21,208,597	2.7030	1,055,309.54	230,514.55
Douglas	9,975,067,475	255,245,179	2.5588	7,548,011.59	2,677,605.92
Dundy	165,545,053	3,221,369	1.9459	43,254.63	80,052.38
Fillmore	365,617,967	6,920,635	1.8929	186,583.81	108,773.95
Franklin	214,041,223	4,274,473	1.9970	126,716.18	99,478.16
Frontier	218,360,498	4,250,575	1.9466	76,721.72	81,910.49
Furnas	230,246,745	5,086,024	2.2089	153,854.73	79,439.00
Gage	612,710,820	14,989,337	2.4464	740,342.81	275,811.87
Garden	133,843,287	2,660,686	1.9879	52,260.54	60,616.35
Garfield	75,833,552	1,895,871	2.4996	97,749.02	34,434.20
Gosper	177,199,772	2,791,936	1.5756	35,589.83	75,021.99
Grant	49,902,492	931,983	1.8676	6,920.08	20,060.73
Greeley	111,989,110	2,836,318	2.5327	104,076.42	56,533.52
Hall	1,229,811,520	32,240,746	2.6216	1,216,692.36	498,976.64
Hamilton	495,869,870	9,114,930	1.8382	113,548.47	130,308.64
Harlan	205,698,447	4,202,142	2.0429	111,505.64	93,886.77
Hayes	110,042,953	1,682,068	1.5286	15,139.18	41,325.66
Hitchcock	204,782,343	3,639,964	1.7775	83,052.70	72,687.18
Holt	455,440,156	8,274,285	1.8168	303,161.52	167,788.49
Hooker	41,043,738	673,168	1.6401	19,322.40	21,093.96
Howard	227,262,650	5,093,492	2.2412	157,083.75	96,898.44
Jefferson	304,364,238	6,837,730	2.2466	315,494.04	155,340.77
Johnson	159,240,978	3,521,686	2.2115	125,308.71	68,048.35
Kearney	372,193,140	6,405,151	1.7209	105,672.39	125,756.68
Keith	348,723,885	6,956,978	1.9950	196,276.52	123,921.99
Keya Paha	61,011,601	1,110,664	1.8204	17,473.64	31,951.13
Kimball	224,371,133	4,761,113	2.1220	83,063.53	117,014.09
Knox	291,047,593	6,990,257	2.4018	353,328.36	121,306.89
Lancaster	4,752,592,966	106,415,404	2.2391	3,511,592.51	1,387,663.23
Lincoln	960,546,370	22,792,298	2.3728	864,121.45	284,347.88
Logan	47,674,175	870,571	1.8261	14,244.24	14,539.91
Loup	39,913,255	880,175	2.2052	14,962.34	17,850.57
Madison	807,790,719	14,102,802	1.7458	609,352.04	268,975.75
McPherson	37,570,640	442,121	1.1768	2,907.79	5,882.81
Merrick	330,038,130	6,624,830	2.0073	191,627.66	125,445.33
Morrill	224,627,069	4,981,347	2.2176	195,122.23	117,167.48
Nance	163,830,556	3,440,873	2.1003	127,568.86	65,135.39
Nemaha	244,479,284	5,478,086	2.2407	245,632.98	100,632.60
Nuckolls	259,116,885	5,614,744	2.1669	170,193.99	109,218.73
Otoe	448,331,136	10,850,480	2.4202	461,309.14	202,898.32
Pawnee	134,008,020	2,895,340	2.1606	102,421.76	71,713.78
Perkins	245,283,363	3,864,311	1.5754	47,590.30	84,384.93
Phelps	504,862,095	9,109,844	1.8044	210,090.06	173,665.79
Pierce	263,069,683	5,537,909	2.1051	223,304.27	113,379.65
Platte	818,969,586	16,952,791	2.0700	639,641.04	306,702.86
Polk	278,200,666	5,406,560	1.9434	129,997.48	116,727.80
Red Willow	373,507,213	8,785,631	2.3522	374,986.76	141,758.05
Richardson	344,788,173	6,431,188	1.8653	304,690.11	115,107.36
Rock	118,573,484	1,931,296	1.6288	40,253.68	66,382.23
Saline	456,616,263	9,366,097	2.0512	388,529.81	200,670.59
Sarpy	1,659,597,825	46,312,231	2.7906	980,319.09	545,642.68
Saunders	521,261,423	12,853,896	2.4659	529,642.52	261,167.01
Scotts Bluff	727,054,838	20,209,395	2.7796	935,839.90	188,342.22
Seward	447,863,501	9,653,690	2.1555	310,578.16	221,750.91
Sheridan	234,618,022	4,907,543	2.0917	170,233.68	130,430.38
Sherman	140,843,935	3,679,178	2.6122	146,786.97	72,884.79
Sioux	83,699,547	1,351,264	1.6144	13,245.87	27,443.93
Stanton	224,369,003	3,992,158	1.7793	92,488.31	90,077.20
Thayer	298,843,451	6,286,465	2.1036	175,644.93	121,536.81
Thomas	41,404,427	814,260	1.9666	10,627.73	17,173.57
Thurston	145,270,877	3,774,346	2.5981	112,785.02	76,259.70
Valley	178,972,032	4,339,374	2.4246	187,532.74	88,845.96
Washington	408,332,288	9,719,904	2.3804	353,777.94	181,807.14
Wayne	260,819,540	5,547,563	2.1270	207,232.77	115,217.38
Webster	190,422,827	4,199,475	2.2053	144,857.46	103,526.72
Wheeler	87,417,435	1,205,145	1.3786	11,515.32	42,013.57
York	588,843,945	10,525,705	1.7875	216,630.59	220,873.07
Totals	$44,606,914,842	$1,014,744,030	2.2749	$33,142,000.00	$15,836,996.00

Cities and Villages Valuations and Levies for 1985

Cities and Villages	Actual Valuation	City Levy
* County Seat		
Adams		
Ayr	$ 1,775,895	.2560
Hastings*	436,067,075	.7377
Holstein	4,477,035	.2701
Juniata	14,468,115	.3881
Kenesaw	14,365,755	.4177
Prosser	1,319,705	.0521
Roseland	6,965,055	.2867
Trumbull	29,475	.0727
Antelope		
Brunswick	3,780,837	.6134
Clearwater	5,128,404	.3386
Elgin	13,700,658	.6768
Neligh*	26,605,109	.8620
Oakdale	3,117,002	.3731
Orchard	7,498,942	.6011
Royal	699,296	.7626
Tilden	3,289,172	.8792
Arthur		
Arthur*	1,499,066	.4002
Banner	—	—
Blaine		
Brewster*	309,280	.1200
Dunning	1,518,177	.3426
Halsey	136,285	.2961
Boone		
Albion*	28,966,355	.4027
Cedar Rapids	5,741,545	.9612
Petersburg	5,089,460	1.0111
Primrose	1,292,740	1.2032
St. Edwards	11,445,525	.6715
Box Butte		
Alliance*	158,600,385	1.1344
Hemingford	13,239,323	.8009
Boyd		
Anoka	117,761	—
Bristow	934,404	.5559
Butte*	4,458,109	.8180
Gross	31,039	—
Lynch	2,788,319	1.2042
Monowi	55,049	.8175
Naper	1,154,099	.4658
Spencer	7,221,780	.8622
Brown		
Ainsworth*	37,853,450	.7114
Johnstown	675,927	.1272
Long Pine	6,289,508	.4545
Buffalo		
Amherst	2,466,441	.7442
Elm Creek	9,313,239	.9076
Gibbon	18,977,290	1.3915
Kearney*	368,796,480	.4561
Miller	1,157,623	.1738
Pleasanton	3,956,278	.5222
Ravena	17,049,400	.5947
Riverdale	3,089,012	.1218
Shelton	11,795,808	.6988
Burt		
Craig	1,960,242	1.3969
Decatur	5,787,699	1.1179
Lyons	16,820,003	.7738
Oakland	17,741,780	1.0080
Tekamah*	29,297,122	1.1278

Cities and Villages	Actual Valuation	City Levy
Butler		
Abie	1,000,059	.2830
Bellwood	6,158,901	.7546
Brainard	4,727,678	2.5065
Bruno	1,642,131	.6211
David City*	43,623,877	1.6310
Dwight	2,518,499	.3574
Garrison	1,738,272	.0473
Linwood	1,143,415	.3358
Octavia	989,097	.5935
Rising City	6,846,371	.8653
Surprise	678,142	—
Ulysses	2,952,310	1.1763
Cass		
Alvo	1,495,763	.7038
Avoca	2,594,394	.7712
Cedar Creek	9,369,438	.1923
Eagle	12,043,102	.8451
Elmwood	8,522,471	.6408
Greenwood	8,485,685	.7809
Louisville	12,562,151	.8209
Manley	1,600,094	.5962
Murdock	3,627,932	.5986
Murray	7,007,343	.2844
Nehawka	3,763,599	.5916
Plattsmouth*	71,176,592	.5031
South Bend	1,097,247	.0911
Union	3,359,211	.4811
Weeping Water	15,150,871	.7381
Cedar		
Belden	1,872,065	.3031
Coleridge	7,227,700	.7592
Fordyce	1,437,387	.7562
Hartington*	20,880,399	.8247
Laurel	13,808,730	.6658
Magnet	702,149	1.0740
Obert	298,625	.7879
Randolph	12,856,525	.5296
St. Helena	823,977	.5039
Wynot	1,615,083	.6073
Chase		
Imperial*	37,627,179	.9310
Lamar	—	—
Wauneta	12,964,606	.8159
Cherry		
Cody	2,177,523	.3375
Crookston	1,526,138	.3201
Kilgore	1,312,034	.1707
Merriman	2,362,037	.7823
Nenzel	245,481	—
Valentine*	46,276,813	.7983
Wood Lake	1,148,858	.2193
Cheyenne		
Dalton	4,926,873	.6345
Gurley	3,251,128	.6538
Lodgepole	5,223,027	.6743
Potter	5,814,672	.7625
Sidney*	104,666,143	.3202
Clay		
Clay Center*	11,595,873	1.0540
Deweese	1,087,195	.5519
Edgar	8,050,910	1.0393
Fairfield	7,059,099	.8640
Glenvil	3,568,385	.8912
Harvard	10,789,887	1.2822
Ong	1,324,131	1.3703
Saronville	688,982	.6616
Sutton	22,732,229	1.2023
Trumbull	4,345,875	.0727

Cities and Villages	Actual Valuation	City Levy
Colfax		
Clarkson	10,737,905	.8936
Howells	9,062,030	.5032
Leigh	6,120,075	.8801
Rogers	1,174,815	.3699
Schuyler*	64,066,305	.6129
Cuming		
Bancroft	8,517,574	.3619
Beemer	11,042,119	.4111
West Point*	70,553,912	.6457
Wisner	23,299,004	.6429
Custer		
Anselmo	1,839,405	.9977
Ansley	6,134,950	1.0171
Arnold	9,338,545	1.0500
Berwyn	1,276,430	.9080
Broken Bow*	64,252,370	1.1325
Callaway	6,184,660	.7337
Comstock	1,604,565	1.2056
Mason City	2,153,530	1.0042
Merna	5,545,845	1.2276
Oconto	1,671,920	.6626
Sargeant	10,695,155	.6618
Dakota		
Dakota City*	16,117,557	.9778
Emerson	3,325,794	.6079
Homer	6,149,329	.5850
Hubbard	2,010,465	.3588
Jackson	2,772,703	.3577
So. Sioux City	139,229,810	.5304
Dawes		
Chadron	73,960,645	.5915
Crawford	12,650,148	1.1063
Marsland	484,688	—
Whitney	870,111	.4559
Dawson		
Cozad	74,510,026	.5887
Eddyville	1,055,352	.5067
Farnam	3,692,001	.9838
Gothenburg	56,561,768	.8285
Lexington*	126,265,916	.5096
Overton	7,387,167	.9300
Sumner	2,449,496	1.0284
Deuel		
Big Springs	8,975,828	.5758
Chappell*	16,849,937	.6667
Dixon		
Allen	4,764,165	.4049
Concord	1,204,415	.3322
Dixon	1,230,370	.9474
Emerson	5,155,900	.6079
Martinsburg	783,620	.1547
Maskel	480,480	.6623
Newcastle	3,815,930	.7097
Ponca*	12,926,515	.7734
Wakefield	15,795,595	.7998
Waterbury	657,265	.9203
Dodge		
Dodge	12,140,550	.7886
Fremont*	375,816,860	.8731
Hooper	10,553,270	1.2442
Inglewood	2,721,205	.6010
Nickerson	2,681,615	.5000
North Bend	18,335,850	.4158
Scribner	12,593,325	.8084
Snyder	4,742,500	.9384
Uehling	3,231,000	1.8509
Winslow	938,320	1.2739

Cities and Villages	Actual Valuation	City Levy
Douglas		
Bennington	10,313,200	.88308
Elkhorn	32,160,725	.74908
Omaha*	8,097,428,280	.61920
Ralston	117,362,760	.69200
Valley	34,394,660	.74550
Waterloo	9,757,480	.81040
Dundy		
Benkelman*	17,734,916	.7364
Haigler	1,897,587	1.6907
Fillmore		
Exeter	9,594,914	1.11157
Fairmont	9,280,117	1.20811
Geneva*	43,203,941	.50146
Grafton	2,625,677	.46617
Milligan	5,854,134	1.14534
Ohiowa	1,762,831	1.03288
Shickley	7,007,126	.64475
Strang	794,832	.35180
Franklin		
Bloomington	1,631,139	.4644
Campbell	4,407,612	.7099
Franklin*	19,066,809	.6083
Hildreth	6,681,700	1.2455
Naponee	1,489,487	.4522
Riverton	878,208	.2958
Upland	3,015,978	1.1906
Frontier		
Curtis	11,680,750	1.2447
Eustis	7,016,129	.5263
Maywood	5,737,984	.9405
Moorefield	1,005,306	.0422
Stockville*	270,353	.6275
Furnas		
Arapahoe	15,310,045	1.2939
Beaver City*	5,631,150	1.0790
Cambridge	13,938,080	1.1438
Edison	2,385,375	.8720
Hendley	734,870	.4327
Holbrook	1,945,635	1.1713
Oxford	9,168,095	1.0566
Wilsonville	1,175,945	1.6519
Gage		
Adams	6,425,420	.5504
Barneston	1,170,510	.7335
Beatrice*	201,753,240	.8067
Blue Springs	3,756,155	.6729
Clatonia	3,901,715	.6275
Cortland	6,072,155	.7124
Filley	2,362,615	.2352
Liberty	1,043,155	.9586
Odell	3,886,040	.7718
Pickrell	2,513,550	.5276
Virginia	1,128,195	.7517
Wymore	17,545,760	.7026
Garden		
Lewellen	3,709,009	.1287
Oshkosh*	14,754,442	.1356
Garfield		
Burwell*	19,298,880	.6437

Cities and Villages	Actual Valuation	City Levy
Gosper		
Elwood*	13,110,314	.3809
Smithfield	689,029	.1466
Grant		
Hyannis*	3,919,901	.9674
Greeley		
Greeley*	6,269,859	.7787
Scotia	4,815,369	1.1129
Spalding	6,857,869	.6646
Wolbach	2,797,238	.7494
Hall		
Alda	10,483,987	.2480
Cairo	11,430,510	.7793
Doniphan	11,324,728	.3969
Grand Island*	798,095,571	.5088
Wood River	16,271,354	.9992
Hamilton		
Aurora*	68,741,436	.5966
Giltner	5,443,288	.4459
Hampton	7,902,207	.3798
Hordville	2,407,292	.6010
Marquette	3,816,869	.3845
Phillips	3,538,776	.5812
Stockham	373,120	—
Harlan		
Alma*	18,529,873	.8222
Huntley	691,202	.1475
Orleans	5,781,967	.4938
Oxford	3,240,447	1.0566
Ragan	976,469	.3837
Republican City	4,535,426	.2941
Stamford	2,520,187	.5053
Hayes		
Hamlet	1,153,760	.6667
Hayes Center*	3,975,434	.5748
Palisade	336,785	1.2925
Hitchcock		
Culbertson	10,214,640	1.0528
Palisade	4,891,137	1.2925
Stratton	7,618,158	1.0987
Trenton*	8,311,829	.9138
Holt		
Atkinson	20,204,807	1.7778
Chambers	4,012,426	.9669
Emmet	649,313	.5352
Ewing	4,847,387	.6193
Inman	1,319,764	.1889
O'Neill*	65,484,077	.5803
Page	1,348,443	.2379
Stuart	5,039,803	.9099
Hooker		
Mullen*	7,866,373	.5985
Howard		
Boelus	2,681,880	.1229
Cotesfield	757,310	.2668
Cushing	239,540	.6325
Dannebrog	3,917,195	.8479
Elba	2,912,395	.3433
Farwell	2,162,160	.2803
St. Paul*	36,588,075	.4622

Cities and Villages	Actual Valuation	City Levy
Jefferson		
Daykin	3,140,604	.7838
Diller	3,083,981	.6278
Endicott	1,477,405	.3452
Fairbury*	61,582,527	.7929
Harbine	1,036,072	.1378
Jansen	2,194,328	1.0166
Plymouth	7,622,845	1.1080
Reynolds	831,919	1.4230
Steele City	756,085	1.1031
Johnson		
Cook	3,756,283	1.1041
Crab Orchard	432,973	1.0368
Elk Creek	1,445,776	1.5171
Sterling	6,062,163	.6290
Tecumseh*	21,243,095	.8715
Kearney		
Axtell	10,402,370	1.0284
Heartwell	918,460	.2885
Minden*	57,774,740	.8136
Norman	783,595	.4037
Wilcox	7,147,095	.4174
Keith		
Brule	7,624,750	.4622
Ogallala*	131,449,190	.4014
Paxton	8,900,145	.4941
Keya Paha		
Springview*	4,517,649	.3734
Kimball		
Bushnell	2,172,431	.6716
Dix	3,316,378	.8471
Kimball*	54,110,234	.5606
Knox		
Bazile Mills	345,970	.1766
Bloomfield	18,349,703	.9809
Center*	1,123,160	.2679
Creighton	19,139,007	.7431
Crofton	11,902,857	.9354
Niobrara	6,927,781	.5547
Santee	—	—
Verdel	567,331	.5482
Verdigre	7,957,077	1.1884
Wausa	9,728,068	1.0733
Winnetoon	850,740	.0896
Lancaster		
Bennet	7,096,173	.7280
Davey	2,491,262	.3781
Denton	2,491,258	.4680
Firth	6,671,338	.7597
Hallam	4,195,268	.3575
Hickman	1,323,941	.7385
Lincoln*	4,008,651,152	.4144
Malcolm	4,767,146	.4093
Panama	3,300,101	1.2988
Raymond	2,165,244	.8343
Roca	2,008,541	.7388
Sprague	2,091,183	.2167
Waverly	37,685,734	.6514
Lincoln		
Brady	5,057,170	.[illegible]74
Dickens	250,870	.0806
Hershey	7,534,385	.3139
Maxwell	3,405,895	.8770
North Platte*	457,351,695	.5281
Sutherland	17,472,140	.3080
Wallace	4,610,865	.5611
Wellfleet	619,725	.5819

Cities and Villages	Actual Valuation	City Levy
Logan		
Gandy	238,602	—
Stapleton*	4,357,522	.3131
Loup		
Taylor*	2,948,030	.8972
Madison		
Battle Creek	16,010,037	.6978
Madison*	27,754,201	.6890
Meadow Grove	5,029,610	.3520
Newman Grove	11,490,053	.9882
Norfolk	399,738,970	.1910
Tilden	10,314,919	.8794
McPherson	—	—
Merrick		
Central City*	45,670,150	.5932
Chapman	4,548,865	.4177
Clarks	5,523,720	.6879
Palmer	4,423,985	.7450
Silver Creek	5,359,850	.6322
Morrill		
Bayard	18,226,346	.4654
Bridgeport*	29,368,508	.2789
Broadwater	2,177,705	.4508
Nance		
Belgrade	1,368,455	.7917
Fullerton*	20,909,148	.4237
Genoa	13,565,285	.9226
Nemaha		
Auburn*	52,141,137	.5886
Brock	1,911,297	.7911
Brownville	2,532,467	.5958
Johnson	4,689,927	.5339
Julian	739,702	1.2856
Nemaha	1,524,311	.4242
Peru	5,941,237	1.1377
Nuckolls		
Hardy	1,965,665	.6584
Lawrence	4,374,240	.7724
Nelson*	7,146,380	.8470
Nora	713,520	.1402
Oak	718,415	.4218
Ruskin	1,940,580	.4663
Superior	33,631,215	.7577
Otoe		
Burr	1,636,393	.9812
Douglas	2,525,945	.7749
Dunbar	1,996,601	.4618
Lorton	288,425	—
Nebraska City*	111,953,702	.8288
Otoe	1,837,632	.9271
Palmyra	6,941,580	.8019
Syracuse	33,724,964	.5801
Talmage	3,250,446	.9153
Unadilla	4,920,156	.6366
Pawnee		
Burchard	1,321,043	.6605
Dubois	1,419,368	.3123
Lewiston	705,158	.6583
Pawnee City*	11,407,816	.8266
Steinauer	933,665	.4253
Table Rock	3,504,159	.6576

Cities and Villages	Actual Valuation	City Levy
Perkins		
Elsie	2,000,045	.2885
Grainton	—	—
Grant*	24,435,516	.6985
Madrid	2,937,668	.5195
Venango	3,162,752	.3350
Phelps		
Atlanta	2,623,375	.4543
Bertrand	13,082,465	.9378
Funk	6,148,665	.1776
Holdrege*	105,353,835	.8098
Loomis	8,120,960	.8025
Pierce		
Foster	864,023	.1462
Hadar	4,445,244	.1800
McLean	861,239	.3295
Osmond	12,100,739	1.1408
Pierce*	21,303,514	.9348
Plainview	24,021,876	.6100
Platte		
Columbus*	384,747,378	.3754
Cornlea	500,082	—
Creston	2,403,299	.7636
Duncan	5,366,817	.3753
Humphrey	11,889,384	.6755
Lindsay	13,598,931	.3118
Monroe	6,708,709	.5722
Newman Grove	185,993	.9882
Platte Center	5,229,562	.9316
Tarnov	608,087	.2880
Polk		
Osceola*	11,633,317	1.3668
Polk	5,093,131	.6705
Shelby	9,289,854	.8455
Stromsburg	16,127,528	.9059
Red Willow		
Bartley	4,613,573	.9058
Danbury	2,186,494	.2152
Indianola	9,614,237	.7306
Lebanon	1,136,753	.6401
McCook*	155,890,891	.7934
Richardson		
Barada	333,701	.0890
Dawson	1,424,829	.6845
Falls City*	81,171,571	.6535
Humboldt	14,746,833	.5945
Preston	279,630	—
Rulo	1,951,485	.5423
Salem	1,220,058	.2873
Shubert	1,947,321	.5232
Stella	2,873,221	.4851
Verdon	2,038,998	.9144
Rock		
Bassett*	15,959,330	.5692
Newport	1,184,022	1.1213
Saline		
Crete	75,167,779	.7086
Dewitt	16,087,103	.6890
Dorchester	9,513,984	.5137
Friend	19,474,844	.5766
Swanton	2,318,135	.3697
Tobias	1,397,491	1.3782
Western	3,182,262	.9076
Wilber*	24,730,078	.6322

Cities and Villages	Actual Valuation	City Levy
Sarpy		
Bellevue	569,246,575	.45938
Gretna	24,677,394	.93288
Lavista	143,966,865	.57414
Papillion*	154,485,895	.66500
Springfield	13,012,352	.72917
Saunders		
Ashland	25,151,399	.7669
Cedar Bluffs	6,763,395	.8074
Ceresco	11,369,459	1.7828
Colon	1,208,571	1.1677
Ithaca	1,082,816	.7735
Leshara	1,249,269	—
Malmo	1,041,470	1.0131
Mead	6,817,457	.8803
Memphis	851,133	.3318
Morse Bluff	1,168,443	.2106
Prague	2,723,411	.8119
Valparaiso	5,681,667	.6934
Wahoo*	53,677,714	.9154
Weston	3,186,041	.7887
Yutan	7,713,901	.8976
Scotts Bluff		
Gering	127,738,826	.4202
Henry	1,418,709	—
Lyman	4,609,783	.4626
McGrew	851,987	.5508
Melbeta	1,371,132	.5906
Minatare	7,277,569	.9716
Mitchell	20,147,816	.5046
Morrill	13,190,620	.2291
Scottsbluff	239,767,325	.9535
Terrytown	4,451,496	.6433
Seward		
Beaver Crossing	4,325,613	.8055
Bee	1,687,419	.8983
Cordova	2,463,463	.3485
Garland	2,173,729	.5198
Goehner	2,095,490	.4047
Milford	24,400,405	.9738
Pleasant Dale	2,972,815	.8131
Seward*	87,412,360	.6725
Staplehurst	2,889,810	.3484
Tamora	2,908,772	.3644
Utica	11,080,697	.5415
Sheridan		
Clinton	671,729	—
Gordon	33,524,254	.4050
Hay Springs	9,152,456	.4380
Rushville	17,464,228	.3870
Sherman		
Ashton	2,440,515	.6065
Hazard	1,213,925	.1102
Litchfield	3,851,445	.7451
Loup City*	16,155,440	1.2346
Rockville	934,530	.8507
Sioux		
Harrison*	4,883,787	.6366
Stanton		
Pilger	5,283,769	.9534
Stanton*	20,993,033	.6675

Cities and Villages	Actual Valuation	City Levy
Thayer		
Alexandria	2,262,621	.5525
Belvidere	1,497,342	.5260
Bruning	5,952,515	.6484
Byron	2,210,821	1.1354
Carleton	2,181,718	1.1175
Chester	4,265,599	.5840
Davenport	6,930,496	1.5968
Deshler	11,102,587	.5641
Gilead	481,409	.8547
Hebron*	28,008,406	.7933
Hubbell	757,905	.5331
Thomas		
Halsey	1,522,824	.2961
Seneca	509,582	—
Thedford	3,464,380	.6609
Thurston		
Emerson	1,208,104	.6079
Pender*	19,079,362	.6531
Rosalie	1,722,388	.7361
Thurston	1,715,162	.3014
Walthill	6,907,180	.9990
Winnebago	1,051,054	1.1806
Valley		
Arcadia	4,895,722	.8831
Elyria	759,818	.2790
North Loup	4,444,731	1.1857
Ord*	45,586,392	.7520
Washington		
Arlington	17,080,498	.8119
Blair*	115,542,315	.4797
Ft. Calhoun	10,839,383	1.0827
Herman	3,794,836	.8171
Kennard	4,430,450	.6308
Washington	1,648,637	.2122
Wayne		
Carroll	3,081,465	.3878
Hoskins	3,582,285	.6919
Sholes	417,025	.2180
Wakefield	2,017,990	.7998
Wayne*	73,724,560	.7749
Winside	5,556,675	.5712
Webster		
Bladen	2,989,255	.3901
Blue Hill	11,748,660	.8120
Cowles	573,131	.2961
Guide Rock	3,285,176	.7099
Red Cloud*	18,525,629	.7244
Wheeler		
Bartlett*	1,584,590	.3956
Erickson	1,333,265	1.0408
York		
Benedict	3,960,413	.7783
Bradshaw	5,421,344	.4285
Gresham	2,899,966	.8048
Henderson	22,212,717	.6020
Lushton	1,140,557	.0691
McCool Junction	5,007,726	.7932
Thayer	874,989	.1201
Waco	4,060,033	.7135
York*	159,060,265	.5093

Distribution of Payments in Lieu of Taxes by Public Power Districts for 1985

Table 5

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	$ 107.03	$ 6,947.36	$ 8,552.01	$ 23,284.79	$ 11.12	$ 38,902.31
Antelope	335.72	13,321.56	17,184.11	34,326.06	81.72	65,249.17
Arthur	—	—	—	—	—	—
Banner	—	—	—	—	—	—
Blaine	—	2.42	—	4.38	1.08	7.88
Boone	311.75	554.46	537.99	2,657.83	—	3,750.28
Box Butte	107.94	11,037.94	20,020.97	40,283.16	4.38	71,656.20
Boyd	567.76	51.40	—	149.74	—	309.08
Brown	560.93	2,470.02	5,889.32	15,028.02	265.38	24,220.50
Buffalo	764.71	1,079.42	61.95	1,513.82	15.55	3,231.67
Burt	481.24	93,520.13	140,164.02	351,297.49	160.92	585,907.27
Butler	—	12,161.23	31,995.44	34,135.96	117.14	78,891.01
Cass	2,596.92	9,141.58	11,635.64	22,079.42	74.19	42,930.83
Cedar	558.00	33,550.02	44,375.08	134,177.96	—	214,699.98
Chase	—	10,045.13	15,600.71	27,864.77	5,762.98	59,831.59
Cherry	133.60	—	—	—	—	—
Cheyenne	—	3,678.86	2,633.60	10,817.77	—	17,263.83
Clay	81.24	2,236.98	4,126.40	5,807.46	—	12,170.84
Colfax	134.82	4,410.47	23,690.21	31,215.97	95.40	59,493.29
Cuming	224.57	9,757.71	333.34	8,908.68	—	19,134.55
Custer	46.62	3,817.62	5,853.38	22,128.16	73.33	32,097.06
Dakota	—	34.48	8.28	156.66	21,000.29	21,246.33
Dawes	1,097.18	1,855.98	3,738.05	11,986.67	—	17,580.70
Dawson	1,142.16	21,964.20	32,699.80	80,724.81	—	136,485.99
Deuel	130.42	4,372.64	9,853.14	16,317.74	10.48	31,696.16
Dixon	300.48	2,407.04	2,584.39	5,860.92	—	10,982.77
Dodge	922.10	9,054.20	11,455.38	23,485.58	133.64	44,429.28
Douglas	86,479.52	11,364.18	33,843.40	62,823.55	450.06	109,403.29
Dundy	—	1,661,648.58	2,791,144.93	4,939,618.80	79,521.00	8,958,412.83
Fillmore	288.08	588.95	1,392.28	1,513.41	—	3,494.64
Franklin	—	11,812.48	32,191.51	44,090.70	79.79	88,462.56
Frontier	42.76	3,544.28	4,139.78	5,508.26	28.30	13,220.62
Furnas	180.24	1,966.18	2,579.90	7,609.49	—	12,198.33
Gage	1,388.54	1,288.63	3,930.11	5,809.60	2.46	11,211.04
Garden	152.62	8,254.82	12,545.18	29,851.13	2,612.15	54,651.82
Garfield	4.12	7,880.47	2,434.27	23,871.56	92.85	34,431.77
Gosper	329.58	3.00	—	4.96	2.20	14.28
Grant	—	3,149.57	3,392.88	9,490.45	100.37	16,462.85
Greeley	82.30	—	—	—	—	—
Hall	266.74	4,115.73	6,682.54	16,299.67	.85	27,181.09
Hamilton	1,258.60	10,572.87	11,716.52	28,937.28	22.98	51,516.39
Harlan	375.58	12,720.65	26,070.41	56,270.17	—	96,319.83
Hayes	1,292.96	326.54	318.58	1,269.80	243.94	2,534.44
Hitchcock	42.70	2,082.33	—	3,564.12	—	6,939.41
Holt	1,512.66	3,088.02	8,494.75	10,118.57	.04	21,744.08
Hooker	—	26,554.73	59,737.50	62,645.26	557.78	151,007.93
Howard	439.25	—	—	—	—	—
Jefferson	41.90	838.06	168.37	2,502.92	81.91	4,030.51
Johnson	40.42	4,316.39	10,316.80	8,505.06	—	23,180.15
Kearney	79.44	2,859.04	5,960.07	10,530.43	—	19,389.96
Keith	6,174.02	2,443.38	4,326.88	7,438.58	3,663.88	17,952.16
Keya Paha	45.15	4,888.25	20,579.63	146,040.45	—	177,682.35
Kimball	—	564.66	963.15	1,939.37	462.35	3,974.68
Knox	810.97	—	—	—	—	—
Lancaster	288.19	19,179.77	36,833.36	69,307.69	312.61	126,444.40
Lincoln	561.22	155.04	25.21	1,073.09	27.56	1,569.09
Logan	—	350.00	—	1,048.94	—	1,960.16
Loup	—	1,006.74	1,021.59	4,528.56	—	6,556.89
Madison	1,047.05	854.45	1,928.84	2,991.15	—	5,774.44
McPherson	—	80,205.94	121,328.70	237,201.07	35,608.59	475,391.35
Merrick	138.56	—	—	—	—	—
Morrill	43.20	4,862.28	11,255.02	25,472.52	—	41,728.38
Nance	428.80	1,516.34	953.73	3,159.82	81.41	5,754.50
Nemaha	—	6,997.48	13,289.02	29,047.52	136.00	49,898.82
Nuckolls	272.41	3,439.01	4,013.43	13,086.95	—	20,539.39
Otoe	1,320.60	3,427.16	4,993.77	12,525.65	—	21,218.99
Pawnee	478.86	2,234.46	3,693.91	2,487.01	3,230.46	12,966.44
Perkins	205.20	7,423.15	10,175.29	20,777.92	—	38,855.22
Phelps	78.42	417.78	459.70	106.12	—	1,188.80
Pierce	96.14	6,877.72	11,291.48	16,920.88	1,814.44	36,982.94
Platte	2,614.80	5,486.01	10,035.67	11,393.84	—	27,011.66
Polk	176.70	75,184.16	85,092.50	250,687.65	—	413,579.11
Red Willow	402.92	5,606.76	15,121.39	16,994.85	5.16	37,904.86
Richardson	419.10	28,806.11	38,714.94	131,627.75	13,764.27	213,315.99
Rock	40.40	7,979.78	14,098.65	30,459.85	—	52,957.38
Saline	640.39	5,833.93	6,654.60	12,473.25	—	25,002.18
Sarpy	4,885.39	2,715.10	4,753.82	7,427.83	—	15,537.14
Saunders	1,154.34	116,406.42	190,061.81	556,067.94	—	867,421.56
Scotts Bluff	1,940.81	20,299.76	35,074.39	70,501.26	259.62	127,289.37
Seward	598.80	29,957.85	107,326.77	202,951.39	844.41	343,021.23
Sheridan	298.26	16,401.01	24,922.44	44,443.55	—	86,365.80
Sherman	262.96	17,314.32	17,335.96	55,458.41	1,307.58	91,714.53
Sioux	—	6,729.99	11,661.56	23,020.91	83.34	41,758.76
Stanton	136.38	2.23	—	—	15.42	17.65
Thayer	370.48	5,774.38	11,185.84	17,997.48	—	35,094.08
Thomas	—	3,875.30	8,144.42	13,327.46	—	25,717.66
Thurston	376.30	1,853.98	2,184.66	5,706.25	—	9,744.89
Valley	—	2,558.83	5,386.58	7,490.12	145.46	15,957.29
Washington	2,099.85	526.04	354.92	939.70	140.48	1,961.14
Wayne	11.13	26,668.24	37,756.83	92,385.09	1,585.75	160,495.76
Webster	—	7.74	12.31	28.62	—	59.80
Wheeler	297.74	2,793.67	3,035.01	6,589.24	—	12,417.92
York	1,391.12	2,110.14	2,489.03	4,420.80	—	9,317.71
Total	$135,009.86	$2,009,321.44	$4,350,294.73	$8,541,387.45	$175,093.07	$15,211,106.55

Table 6

Selected Property Taxes Levied for 1985

Counties	County Taxes	Cities Villages	Townships	Rural Fire Districts	Natural Resource Districts	Miscellaneous Districts
Adams	$ 3,249,216.18	$ 3,370,339.87	$ 68,196.43	$ 199,159.46	$ 251,202.03	$ 145,009.83
Antelope	1,330,040.48	453,575.32	249,766.96	53,283.71	66,785.14	—
Arthur	152,648.83	5,999.26	—	5,278.05	7,728.58	—
Banner	384,144.66	—	—	25,881.22	22,573.37	1,684.14
Blaine	154,619.22	5,975.94	—	9,684.64	13,858.86	—
Boone	1,124,192.32	338,878.81	—	39,252.07	44,024.37	8,366.87
Box Butte	1,202,750.17	1,905,196.51	—	98,698.20	45,852.65	—
Boyd	235,460.52	143,330.63	62,106.27	18,100.52	19,159.87	—
Brown	760,402.90	298,735.29	—	20,057.82	52,246.00	40,235.48
Buffalo	3,378,970.85	2,259,288.33	189,495.11	89,432.40	222,191.43	73,215.03
Burt	1,200,939.35	731,486.58	474,202.69	75,923.17	100,808.57	87,805.99
Butler	1,151,024.74	1,002,964.79	645,310.30	136,568.54	113,308.10	—
Cass	2,287,455.34	934,857.89	—	208,899.04	179,007.43	550,558.82
Cedar	1,240,749.84	427,497.85	—	69,159.19	96,789.73	—
Chase	991,739.79	456,087.42	—	35,555.18	92,041.94	533.39
Cherry	1,276,861.48	404,899.44	—	73,453.44	100,186.78	262,813.24
Cheyenne	1,722,872.05	467,213.61	—	66,249.31	97,898.58	85,250.60
Clay	814,892.32	742,205.75	54,417.02	104,166.57	118,355.77	—
Colfax	1,140,233.69	592,424.89	—	189,196.29	102,257.77	3,605.61
Cuming	1,034,498.71	681,575.16	720,739.80	142,995.64	128,821.40	—
Custer	1,960,832.75	1,154,339.97	961,406.85	184,753.48	77,475.52	217,027.45
Dakota	1,491,132.45	969,394.96	—	57,796.97	112,545.03	71,772.62
Dawes	823,044.90	581,392.65	—	67,930.53	24,158.01	—
Dawson	2,915,492.02	1,590,552.08	—	72,852.07	197,795.56	421,868.70
Deuel	576,847.25	164,021.35	—	20,229.21	31,585.96	4,163.12
Dixon	1,030,527.60	330,122.12	433,254.22	48,508.48	63,447.52	—
Dodge	2,414,353.71	3,832,368.05	613,293.83	197,422.13	269,388.92	144,078.05
Douglas	26,920,719.73	51,618,897.56	—	1,095,702.75	1,685,785.20	21,363,934.67
Dundy	777,234.03	162,682.42	—	42,823.11	58,305.14	12,868.97
Fillmore	1,267,451.26	580,891.12	97,812.98	72,483.06	104,970.16	16,159.28
Franklin	989,084.54	283,310.07	135,897.74	62,428.43	58,433.26	2,034.62
Frontier	823,219.01	238,402.53	—	36,326.37	45,855.69	5,252.85
Furnas	810,008.05	581,345.54	—	41,150.46	62,857.36	1,000.54
Gage	2,435,525.51	1,955,078.70	477,982.94	99,470.59	202,104.88	—
Garden	608,853.11	24,780.51	—	84,071.41	38,011.49	9,737.40
Garfield	325,856.78	124,226.89	—	14,642.48	10,692.53	—
Gosper	641,994.78	50,947.31	—	37,913.02	17,897.18	37,435.64
Grant	184,140.19	37,921.12	—	4,766.84	15,918.89	8,524.02
Greeley	534,076.05	168,953.53	—	29,122.34	22,942.11	—
Hall	5,396,397.83	4,383,320.45	14,537.70	96,959.93	335,639.78	53,602.16
Hamilton	1,376,038.88	514,106.66	—	114,282.11	143,851.32	21,796.93
Harlan	1,006,482.50	245,981.95	78,057.80	46,352.79	56,155.68	—
Hayes	390,102.27	34,895.86	—	23,903.65	23,109.02	—
Hitchcock	442,739.40	330,411.86	—	64,931.88	43,004.28	12,897.38
Holt	1,666,910.86	863,054.45	372,699.84	74,399.23	99,430.99	20,210.46
Hooker	198,118.00	47,080.00	—	8,626.00	13,093.00	21,466.00
Howard	918,368.37	225,214.38	—	66,415.11	35,154.41	90,999.96
Jefferson	1,510,559.71	665,740.09	—	59,295.66	83,307.40	159,997.96
Johnson	632,186.68	291,160.63	—	43,095.21	54,619.66	11,585.76
Kearney	1,243,869.48	612,678.40	62,038.76	81,387.55	37,591.51	—
Keith	1,214,605.29	606,854.26	—	83,952.61	71,488.40	15,815.89
Keya Paha	308,230.60	16,868.90	—	11,409.17	16,587.66	705.80
Kimball	1,032,330.32	346,025.13	—	39,884.28	61,477.62	5,698.77
Knox	1,098,413.61	678,447.69	423,427.84	112,787.88	84,410.46	19,180.41
Lancaster	14,219,900.94	17,875,368.78	—	379,217.61	1,517,756.27	1,318,864.62
Lincoln	3,622,220.36	2,583,720.92	—	124,592.85	197,495.44	53,960.95
Logan	138,636.50	13,643.40	—	15,452.15	15,208.06	—
Loup	177,893.39	26,449.73	—	10,066.31	5,627.77	—
Madison	2,819,189.62	1,288,404.23	—	121,798.49	265,486.74	174,309.32
McPherson	82,768.11	—	—	4,170.34	9,135.01	—
Merrick	1,232,692.43	394,757.27	106,546.77	82,202.16	87,973.29	—
Morrill	1,184,458.54	176,551.27	—	104,028.71	63,794.09	45,319.32
Nance	600,766.00	224,579.00	83,697.00	17,229.00	25,539.00	24,775.00
Nemaha	1,063,484.90	445,719.96	—	90,376.61	83,856.58	—
Nuckolls	1,114,202.61	375,161.68	—	52,529.63	67,215.26	1,523.72
Otoe	2,013,903.46	1,302,135.20	—	96,823.76	152,867.45	76,534.48
Pawnee	679,286.63	139,111.47	—	31,008.36	45,568.43	—
Perkins	701,510.42	202,308.62	—	62,407.10	93,698.24	18,446.55
Phelps	1,499,945.28	1,063,851.44	102,974.14	68,404.44	50,991.07	189,706.24
Pierce	1,192,231.80	495,826.34	—	79,577.54	86,286.86	—
Platte	2,952,385.31	1,696,244.23	533,376.29	146,975.09	157,049.63	11,206.81
Polk	972,311.31	417,798.62	—	86,522.78	79,618.86	1,270.55
Red Willow	1,464,521.78	1,360,851.39	—	44,298.61	78,436.51	4,496.61
Richardson	969,199.70	685,035.19	—	50,189.27	118,262.57	35,066.23
Rock	573,421.37	104,116.95	—	14,390.94	25,308.53	—
Saline	1,787,652.65	1,017,700.44	—	68,496.29	148,947.60	26,746.23
Sarpy	6,494,670.12	4,794,000.12	—	404,372.30	280,472.03	4,818,399.25
Saunders	2,328,996.03	1,195,768.64	673,716.83	214,465.88	179,252.11	123,069.15
Scotts Bluff	2,179,710.41	3,088,285.90	—	109,779.92	206,484.27	224,045.36
Seward	2,269,324.39	1,008,666.46	—	131,612.09	139,109.25	20,963.09
Sheridan	1,235,263.89	243,447.55	—	69,904.51	30,500.34	294,777.73
Sherman	620,980.92	252,241.70	196,518.16	21,440.91	19,858.99	9,295.41
Sioux	258,298.00	31,090.00	—	24,888.00	15,368.00	2,601.00
Stanton	945,490.98	190,503.95	—	63,421.32	73,593.03	185,435.89
Thayer	1,083,606.35	537,008.10	—	67,188.57	74,762.40	8,122.66
Thomas	136,758.83	27,405.17	—	8,081.19	13,208.01	50,371.14
Thurston	721,415.18	231,210.84	142,910.74	57,660.43	49,103.49	—
Valley	877,320.90	440,864.86	40,990.38	32,172.36	25,235.06	13,978.56
Washington	1,829,328.64	872,744.34	257,479.07	174,897.48	69,008.16	10,750.32
Wayne	1,226,895.12	656,816.09	—	56,093.43	85,548.81	—
Webster	961,635.28	266,278.76	—	28,804.71	49,727.20	—
Wheeler	395,651.32	20,145.28	—	25,954.19	13,744.25	—
York	1,262,462.76	1,091,736.51	—	119,048.77	192,493.99	428,250.66
Total	$156,689,853.19	$136,371,552.93	$8,278,854.46	$8,219,615.35	$11,027,854.62	$32,181,181.26

City and Village Schools	County or Rural High Schools	Rural Schools	Special Education	Total Education Taxes	Total Selected Taxes
$ 8,291,226.00	$ 1,180,705.15	$ 917,626.92	$ 1,126,890.44	$ 11,516,448.51	$ 18,799,572.31
3,469,691.06	—	725,924.20	296,572.16	4,492,187.42	6,645,639.03
—	254,213.64	108,056.10	41,696.62	403,966.36	575,621.08
—	709,993.40	—	112,310.46	822,303.86	1,256,587.25
592,036.02	—	—	34,802.90	626,838.92	810,977.58
2,205,709.24	—	909,624.26	304,067.38	3,419,400.88	4,974,115.32
3,412,617.45	—	1,394,838.38	489,565.16	5,297,020.99	8,549,518.52
1,101,371.83	—	54,492.92	73,001.67	1,228,866.42	1,707,024.23
705,235.06	—	879,013.85	144,476.55	1,728,725.46	2,900,402.95
9,845,852.26	59,289.86	1,761,317.66	1,010,989.96	12,677,449.74	18,890,042.89
3,475,642.49	—	271,824.17	253,782.29	4,001,248.95	6,672,415.30
3,398,545.68	—	139,400.42	423,741.42	3,961,687.52	7,010,863.99
8,531,302.75	—	712,161.65	128,207.29	9,371,671.69	13,532,450.21
3,694,470.21	—	228,598.26	287,665.08	4,210,733.55	6,044,930.16
1,331,036.63	997,495.62	509,728.95	268,764.38	3,107,025.58	4,682,983.30
1,304,696.10	1,497,322.22	646,603.60	110,843.00	3,559,554.92	5,677,769.30
3,786,837.14	—	1,130,653.42	504,856.59	5,422,347.15	7,861,831.30
4,846,061.40	845.84	239,134.41	457,790.12	5,543,831.77	7,377,869.20
2,122,450.70	1,046,956.20	449,258.16	363,251.94	3,981,917.00	6,009,635.25
2,998,342.56	—	1,059,880.66	336,394.21	4,394,617.43	7,103,248.14
5,244,521.34	—	1,625,205.76	412,507.58	7,282,234.68	11,838,070.70
5,065,741.82	—	425,713.48	298,033.39	5,789,488.69	8,492,130.72
2,141,817.93	—	1,088,672.77	197,538.21	3,428,028.91	4,924,555.00
6,554,542.51	—	2,847,569.38	838,972.50	10,241,084.39	15,439,644.82
1,376,125.36	—	55,853.65	162,886.72	1,594,865.73	2,391,712.62
2,997,582.96	—	61,662.54	187,589.66	3,246,835.16	5,152,695.10
9,329,412.31	1,775,814.43	2,001,207.38	631,258.15	13,737,692.27	21,208,596.96
144,764,732.32	375,218.13	356,843.29	7,063,345.03	152,560,138.77	255,245,178.68
1,928,458.42	54,248.81	—	184,748.28	2,167,455.51	3,221,369.18
3,858,486.66	509,390.52	—	315,121.48	4,682,998.66	6,822,766.52
2,072,946.11	—	435,282.10	235,055.81	2,743,284.02	4,274,472.68
2,826,388.87	—	44,992.46	230,137.13	3,101,518.46	4,250,574.91
3,092,623.00	—	244,237.70	252,801.42	3,589,662.12	5,086,024.07
7,899,904.08	982,038.50	325,044.12	612,187.75	9,819,174.45	14,989,337.07
456,357.52	866,123.14	383,631.03	189,120.56	1,895,232.25	2,660,686.17
383,572.92	817,559.48	172,876.57	46,443.45	1,420,452.42	1,895,871.10
1,600,296.23	—	209,858.11	195,594.12	2,005,748.46	2,791,936.39
148,288.13	464,057.77	—	68,366.42	680,712.32	931,983.38
1,863,168.80	—	88,524.24	129,530.81	2,081,223.85	2,836,317.88
17,678,833.11	1,717,951.35	1,144,407.81	1,419,095.92	21,960,288.19	32,240,746.04
6,341,641.50	—	—	603,212.32	6,944,853.82	9,114,929.72
2,213,361.65	—	329,892.29	225,856.89	2,769,110.83	4,202,141.55
1,087,271.90	—	—	122,785.35	1,210,057.25	1,682,068.05
2,454,941.80	—	63,712.58	227,325.02	2,745,979.40	3,639,964.20
2,860,845.22	616,595.77	1,280,222.41	419,915.82	5,177,579.22	8,274,285.05
339,391.00	—	—	45,394.00	384,785.00	673,168.00
2,773,056.97	—	782,395.20	201,887.30	3,757,339.47	5,093,491.70
3,792,346.08	—	259,207.08	307,275.69	4,358,828.85	6,837,729.67
1,981,460.70	—	353,440.48	154,137.05	2,489,038.23	3,521,686.17
3,578,434.50	—	378,055.49	411,095.80	4,367,585.79	6,405,151.49
3,525,436.32	—	1,052,279.68	386,545.28	4,964,261.28	6,956,977.73
—	438,490.38	261,875.14	56,496.74	756,862.26	1,110,664.39
1,960,299.74	951,231.36	47,128.60	317,037.37	3,275,697.07	4,761,113.19
4,279,352.32	24,754.76	—	269,481.59	4,573,588.67	6,990,256.56
66,237,002.26	—	1,276,524.14	3,590,769.22	71,104,295.62	106,415,403.84
12,594,534.96	2,553,973.22	—	1,061,799.49	16,210,307.67	22,792,298.19
—	638,010.66	—	49,620.33	687,630.99	870,571.10
—	617,151.42	—	42,986.57	660,137.99	880,175.19
6,696,284.64	—	1,992,546.20	744,783.04	9,433,613.88	14,102,802.28
—	168,814.79	135,716.97	41,515.56	346,047.32	442,120.78
3,961,974.99	189,615.58	265,127.41	303,939.92	4,720,657.90	6,624,829.82
2,391,565.92	—	703,331.39	312,298.05	3,407,195.36	4,981,347.29
1,527,641.00	—	752,703.00	192,904.00	2,473,248.00	3,449,833.00
3,213,724.07	—	344,512.10	236,412.16	3,794,648.33	5,478,086.38
2,960,106.82	132,777.79	593,433.89	317,792.97	4,004,111.47	5,614,744.37
5,368,932.31	—	1,406,750.02	432,033.58	7,208,215.91	10,850,480.26
1,729,227.82	—	141,567.31	129,570.27	2,000,365.40	2,895,340.29
1,891,288.37	623,212.67	—	271,439.01	2,785,940.05	3,864,310.98
4,010,919.38	—	1,567,886.26	555,165.76	6,133,971.40	9,109,844.01
3,208,793.60	—	232,550.23	242,642.33	3,683,986.16	5,537,908.70
8,350,888.04	1,050,173.84	1,057,928.54	990,563.03	11,449,553.45	16,952,790.81
3,450,351.73	—	65,957.16	332,728.87	3,849,037.76	5,406,559.88
4,831,167.40	—	701,967.65	299,891.44	5,833,026.49	8,785,631.39
4,071,404.44	—	168,620.36	333,410.58	4,573,435.38	6,431,188.34
432,340.05	482,594.08	188,660.23	110,391.91	1,213,986.27	1,931,296.06
5,326,239.61	—	591,121.10	399,192.61	6,316,553.32	9,366,096.53
26,614,955.60	—	1,674,514.03	1,230,847.09	29,520,316.72	46,312,230.54
6,159,344.11	—	1,492,827.40	486,455.80	8,138,627.31	12,853,895.95
10,944,835.55	—	2,509,379.64	1,027,231.62	14,481,446.81	20,289,752.67
5,538,356.11	—	164,327.56	381,330.67	6,084,014.34	9,653,689.62
1,097,949.02	573,804.53	1,359,307.20	2,587.99	3,033,648.74	4,907,542.76
1,859,828.71	—	536,514.75	162,498.87	2,558,842.33	3,679,178.42
—	277,270.00	647,229.00	94,520.00	1,019,019.00	1,351,264.00
1,750,917.19	—	578,506.27	204,289.86	2,533,713.32	3,992,158.49
3,782,422.70	—	432,065.23	301,288.56	4,515,776.49	6,286,464.57
141,193.92	273,397.55	153,671.39	10,172.90	578,435.76	814,260.10
2,362,458.45	—	71,363.14	132,866.08	2,566,687.67	3,768,988.35
2,315,070.74	—	386,954.96	206,785.78	2,908,811.48	4,339,373.60
5,487,637.94	145,721.38	563,581.04	308,755.54	6,505,695.90	9,719,903.91
2,694,907.55	—	585,812.80	241,489.26	3,522,209.61	5,547,563.06
2,661,005.88	—	—	232,023.44	2,893,029.32	4,199,474.87
—	—	669,085.61	80,564.53	749,650.14	1,205,145.18
6,768,477.77	—	548,446.16	114,788.34	7,431,712.27	10,525,704.96
$546,018,513.33	**$23,066,813.84**	**$53,018,509.47**	**$40,399,297.26**	**$662,503,133.90**	**$1,015,272,045.31**

Table 7

Actual Value as Set by State Board of Equalization for 1985

Counties	ACTUAL VALUE			
	From Abstract	Franchise	Railroads	Total County
Adams	$ 883,908,810	$ 21,722,936	$ 14,412,080	$ 920,043,826
Antelope	314,725,138	4,538,121	2,108,860	321,372,119
Arthur	37,164,348	536,734	—	37,701,082
Banner	77,089,800	2,264,190	—	79,353,990
Blaine	37,001,670	430,831	6,012,210	43,444,711
Boone	264,312,965	4,672,805	1,769,038	270,754,808
Box Butte	318,607,794	7,410,761	19,601,643	345,620,198
Boyd	77,957,625	1,201,354	—	79,158,979
Brown	148,025,979	3,245,920	711,328	151,989,227
Buffalo	838,496,536	20,570,218	22,375,290	881,442,044
Burt	282,662,626	12,764,090	1,474,960	296,901,676
Butler	345,404,347	5,017,914	3,952,900	354,375,161
Cass	528,805,583	20,771,218	9,275,938	558,852,739
Cedar	308,545,280	3,904,971	1,101,915	313,552,166
Chase	236,789,891	3,033,172	1,092,245	240,915,308
Cherry	282,772,141	8,207,845	2,766,495	293,746,481
Cheyenne	318,590,344	19,134,188	20,340,647	358,065,179
Clay	347,129,449	15,659,456	9,844,095	372,633,000
Colfax	290,529,800	4,223,323	5,863,034	300,616,157
Cuming	394,374,870	5,370,650	717,806	400,463,326
Custer	482,164,275	5,811,253	20,803,084	508,778,612
Dakota	290,968,282	7,751,986	2,470,314	301,190,582
Dawes	160,802,624	9,169,728	16,580,048	186,552,400
Dawson	686,236,825	18,198,529	16,213,585	720,648,939
Deuel	97,251,917	9,808,168	7,967,749	115,027,834
Dixon	199,659,760	1,904,881	1,065,070	202,629,711
Dodge	754,151,685	19,021,285	11,589,627	784,762,597
Douglas	9,903,798,570	269,405,995	25,446,047	10,198,650,612
Dundy	157,474,505	4,316,034	3,814,290	165,604,829
Fillmore	340,477,365	18,976,156	6,164,123	365,617,644
Franklin	208,747,589	2,788,475	2,505,159	214,041,223
Frontier	208,380,200	8,103,228	2,099,781	218,583,209
Furnas	220,974,150	4,248,494	4,967,906	230,190,550
Gage	556,470,885	50,946,039	8,827,992	616,244,916
Garden	128,587,656	2,460,035	2,781,346	133,829,037
Garfield	75,715,055	97,411	—	75,812,466
Gosper	165,139,896	10,874,259	1,313,601	177,327,756
Grant	40,927,820	680,772	8,293,900	49,902,492
Greeley	109,393,980	1,322,596	797,507	111,514,083
Hall	1,177,982,151	32,352,099	22,371,761	1,232,706,011
Hamilton	481,698,281	3,793,004	10,398,198	495,889,483
Harlan	199,388,733	2,484,425	3,965,044	205,838,202
Hayes	108,650,077	660,311	732,565	110,042,953
Hitchcock	197,634,072	2,395,966	3,962,022	203,992,060
Holt	445,978,584	9,454,573	2,585,890	458,019,047
Hooker	30,834,910	480,726	9,478,123	40,793,759
Howard	218,752,120	4,120,339	4,348,297	227,220,756
Jefferson	285,470,535	9,934,071	8,840,581	304,245,187
Johnson	147,972,345	3,784,445	7,621,052	159,377,842
Kearney	350,645,300	15,427,668	4,017,377	370,090,345
Keith	298,988,180	9,577,347	16,178,737	324,744,264
Keya Paha	59,359,529	96,868	—	59,456,397
Kimball	196,475,879	16,917,283	11,063,764	224,456,926
Knox	289,928,871	3,600,162	—	293,529,033
Lancaster	4,643,105,852	109,377,772	27,771,032	4,780,254,656
Lincoln	870,936,035	49,036,963	37,301,933	957,274,931
Logan	47,280,295	392,737	—	47,673,032
Loup	39,909,250	4,004	—	39,913,254
Madison	781,380,113	18,883,773	2,161,859	802,425,745
McPherson	37,101,300	469,340	—	37,570,640
Merrick	309,755,230	4,642,241	15,640,658	330,038,129
Morrill	203,822,006	6,123,028	15,788,674	225,733,708
Nance	159,521,956	2,480,335	1,895,225	163,897,516
Nemaha	235,768,375	4,358,890	4,362,221	244,489,486
Nuckolls	249,507,900	4,515,003	5,273,665	259,296,568
Otoe	408,703,965	25,481,916	6,339,153	440,525,034
Pawnee	127,497,619	1,891,474	4,303,224	133,692,317
Perkins	219,064,495	19,543,826	2,921,246	241,529,567
Phelps	483,081,620	18,721,294	3,006,737	504,809,651
Pierce	239,737,160	3,816,327	1,494,926	245,048,413
Platte	798,284,956	12,396,202	9,328,659	820,009,817
Polk	272,662,640	3,429,515	2,108,511	278,200,666
Red Willow	370,101,613	7,517,180	4,526,671	382,145,464
Richardson	325,908,219	6,197,848	10,938,606	343,044,673
Rock	117,016,507	3,021,210	573,982	120,611,699
Saline	437,829,310	13,069,287	5,816,836	456,715,433
Sarpy	1,609,741,375	35,814,742	5,043,200	1,650,599,317
Saunders	507,134,743	8,586,861	5,478,400	521,200,004
Scotts Bluff	696,215,813	18,030,150	13,660,372	727,906,335
Seward	430,370,291	5,923,084	11,554,566	447,847,941
Sheridan	215,177,581	6,250,041	13,349,805	234,777,427
Sherman	132,301,630	2,116,171	6,409,505	140,827,306
Sioux	75,024,545	3,326,842	5,118,950	83,470,337
Stanton	224,682,005	3,722,524	519,585	228,924,114
Thayer	283,773,910	7,981,463	7,691,063	299,446,436
Thomas	28,341,234	388,967	12,206,607	40,936,808
Thurston	139,224,931	4,579,223	1,459,684	145,263,838
Valley	75,290,533	1,761,820	1,434,850	178,487,203
Washington	398,087,783	9,882,863	593,708	408,564,354
Wayne	256,585,775	4,128,202	—	260,713,977
Webster	183,488,417	2,899,438	4,133,252	190,521,107
Wheeler	87,326,370	114,674	—	87,441,044
York	571,519,765	8,105,226	9,248,466	588,873,457
Total	$43,002,240,719	$1,164,627,764	$632,146,855	$44,799,015,338

Valuation of All Personal Property for 1985

Counties	Personal Property	Special Schedules	Property Assessed by State Board	All Personal Property
Adams	$ 59,889,280	$ 67,989,275	$ 36,135,016	$ 164,013,571
Antelope	7,291,705	20,113,938	6,646,981	34,052,624
Arthur	286,135	2,516,205	536,734	3,339,074
Banner	1,356,845	13,604,335	2,264,190	17,225,370
Blaine	420,725	1,655,395	6,443,041	8,519,161
Boone	4,341,635	17,174,080	6,441,843	27,957,558
Box Butte	27,627,555	25,718,792	27,012,404	80,358,751
Boyd	1,744,928	6,669,212	1,201,354	9,615,494
Brown	2,676,930	8,403,608	3,963,248	15,043,786
Buffalo	63,906,220	74,069,191	42,945,508	180,920,919
Burt	6,505,038	17,261,101	14,239,050	38,005,189
Butler	11,577,455	25,491,977	8,970,814	46,040,246
Cass	26,404,081	40,123,980	30,047,156	96,575,217
Cedar	7,861,230	23,748,995	5,006,886	36,617,111
Chase	8,776,968	17,318,566	4,125,417	30,220,951
Cherry	3,731,744	15,750,593	-10,974,340	30,456,677
Cheyenne	21,732,439	33,068,164	39,474,835	94,275,438
Clay	11,997,959	11,498,125	25,503,551	48,999,635
Colfax	7,269,985	16,069,295	10,086,357	33,425,637
Cuming	9,321,350	34,662,369	6,088,456	50,072,175
Custer	16,630,105	31,052,165	26,614,337	74,296,607
Dakota	22,402,060	—	10,222,300	32,624,360
Dawes	6,409,220	15,887,056	25,749,776	48,046,052
Dawson	36,580,466	53,379,092	34,412,114	124,371,672
Deuel	5,209,954	7,004,103	17,775,917	29,989,974
Dixon	2,945,405	12,750,990	2,969,951	18,666,346
Dodge	36,414,190	71,879,230	30,610,912	138,904,332
Douglas	714,557,205	1,189,335,305	294,852,042	2,198,744,552
Dundy	2,876,600	7,971,984	8,130,324	18,978,908
Fillmore	12,391,240	16,330,510	25,140,279	53,862,029
Franklin	5,237,799	11,915,519	5,293,634	22,446,952
Frontier	6,465,792	8,822,860	10,203,009	25,491,661
Furnas	5,683,005	12,187,570	9,216,400	27,086,975
Gage	27,216,890	29,737,855	59,774,031	116,728,776
Garden	2,919,362	7,471,253	5,241,381	15,631,996
Garfield	3,247,185	6,035,255	97,411	9,379,851
Gosper	11,795,446	5,399,180	12,187,860	29,382,486
Grant	605,080	3,797,155	8,974,672	13,376,907
Greeley	2,201,905	5,887,670	2,120,103	10,209,678
Hall	97,056,950	96,180,790	54,723,860	247,961,600
Hamilton	21,961,770	22,593,451	14,191,202	58,746,423
Harlan	6,577,448	11,179,650	6,449,469	24,206,567
Hayes	2,405,625	4,969,002	1,392,876	8,767,503
Hitchcock	4,391,390	9,544,110	6,357,988	20,293,488
Holt	9,821,300	29,241,134	12,040,463	51,102,897
Hooker	523,285	1,853,995	9,958,849	12,336,129
Howard	4,755,820	13,531,605	8,468,636	26,756,061
Jefferson	8,950,477	19,408,178	18,774,652	47,133,307
Johnson	3,864,535	10,304,550	11,405,497	25,574,582
Kearney	15,437,600	16,356,580	19,445,045	51,239,225
Keith	26,787,290	—	25,756,084	52,543,374
Keya Paha	780,249	2,781,715	96,868	3,658,832
Kimball	18,434,573	16,606,262	27,981,047	63,021,882
Knox	4,232,150	17,102,496	3,600,162	24,934,808
Lancaster	341,435,450	401,025,070	137,148,804	879,609,324
Lincoln	53,818,605	77,224,695	86,338,896	217,382,196
Logan	607,949	2,090,000	392,737	3,090,686
Loup	954,610	2,233,765	4,004	3,192,379
Madison	53,816,054	64,846,752	21,046,632	139,708,438
McPherson	181,553	2,041,056	469,340	2,691,949
Merrick	13,206,960	11,489,720	20,282,899	44,979,579
Morrill	9,904,883	17,773,540	21,911,702	49,590,125
Nance	3,877,760	9,335,821	4,375,560	17,589,141
Nemaha	5,818,470	15,608,995	8,721,111	30,148,576
Nuckolls	5,116,445	15,447,750	9,788,668	30,352,863
Otoe	14,264,825	24,508,315	31,821,069	70,594,209
Pawnee	2,580,605	7,995,575	6,194,698	16,770,878
Perkins	7,873,875	12,681,435	22,465,072	43,020,382
Phelps	37,204,305	29,669,805	21,728,031	88,602,141
Pierce	5,162,475	—	5,311,253	10,473,728
Platte	69,347,424	69,392,182	21,724,861	160,464,467
Polk	7,738,870	13,522,770	5,538,026	26,799,666
Red Willow	20,268,132	30,051,855	12,043,851	62,363,838
Richardson	8,738,807	18,000,000	17,136,454	43,875,261
Rock	2,043,950	5,919,092	3,595,192	11,558,234
Saline	22,205,155	24,729,795	18,886,123	65,821,073
Sarpy	36,458,193	154,379,517	40,857,942	231,695,652
Saunders	20,340,715	41,748,418	14,065,261	76,154,394
Scotts Bluff	41,596,528	70,890,337	31,690,522	144,177,387
Seward	16,767,950	26,689,550	17,477,650	60,935,150
Sheridan	5,904,949	14,367,157	19,599,846	39,871,952
Sherman	4,763,990	7,850,920	8,525,676	21,140,586
Sioux	1,509,227	6,136,966	8,445,792	16,091,985
Stanton	17,992,337	17,961,648	4,242,109	40,196,094
Thayer	7,909,720	15,845,754	15,672,526	39,428,000
Thomas	575,535	2,539,550	12,595,574	15,710,659
Thurston	3,941,681	9,234,150	6,038,907	19,214,738
Valley	6,029,405	9,528,900	3,196,670	18,754,975
Washington	13,445,620	36,036,925	10,476,571	59,959,116
Wayne	4,273,575	15,176,980	4,128,202	23,578,757
Webster	3,996,107	12,029,945	7,032,690	23,058,742
Wheeler	736,620	2,305,295	114,674	3,156,589
York	24,185,042	28,850,057	17,353,692	70,388,791
Total	$2,329,083,934	$3,568,565,523	$1,796,774,619	$7,694,424,076

Table 9

Valuation of All Real Estate, Oil, and Mineral Interest for 1985

Counties	Ag Land & Sites & Improvements	Non-Ag Land & Improvements	Oil & Mineral Interest	All Real Estate & Oil & Mineral Interest
Adams	$ 265,881,145	$ 490,149,110	$ —	$ 756,030,255
Antelope	228,466,530	58,852,965	—	287,319,495
Arthur	33,096,079	1,265,929	—	34,362,008
Banner	46,382,865	988,985	14,756,770	62,128,620
Blaine	33,483,495	1,442,055	—	34,925,550
Boone	189,141,290	53,655,960	—	242,797,250
Box Butte	126,395,936	138,865,511	—	265,261,447
Boyd	56,515,190	13,028,295	—	69,543,485
Brown	92,046,825	44,898,616	—	136,945,441
Buffalo	306,101,073	394,420,052	—	700,521,125
Burt	197,908,937	60,987,550	—	258,896,487
Butler	252,157,035	56,177,880	—	308,334,915
Cass	214,322,670	247,954,852	—	462,277,522
Cedar	213,233,630	63,701,425	—	276,935,055
Chase	167,650,473	43,034,724	9,160	210,694,357
Cherry	213,448,807	49,834,592	6,405	263,289,804
Cheyenne	137,875,955	97,261,389	28,652,397	263,789,741
Clay	256,901,940	66,731,425	—	323,633,365
Colfax	170,606,305	96,584,095	120	267,190,520
Cuming	237,667,741	112,723,410	—	350,391,151
Custer	337,397,475	97,084,530	—	434,482,005
Dakota	86,876,061	181,690,161	—	268,566,222
Dawes	62,746,118	75,760,230	—	138,506,348
Dawson	365,233,795	231,039,215	4,257	596,277,267
Deuel	66,377,282	18,627,039	33,539	85,037,860
Dixon	136,297,575	47,665,790	—	183,963,365
Dodge	235,803,310	410,054,955	—	645,858,265
Douglas	112,755,960	7,887,150,100	—	7,999,906,060
Dundy	124,576,550	16,834,571	5,214,800	146,625,921
Fillmore	245,565,440	66,190,175	—	311,755,615
Franklin	163,208,361	28,385,910	—	191,594,271
Frontier	171,672,700	19,511,300	1,907,548	193,091,548
Furnas	165,009,800	37,114,220	979,555	203,103,575
Gage	257,501,320	242,014,820	—	499,516,140
Garden	101,875,530	16,148,105	173,406	118,197,041
Garfield	49,523,520	16,909,095	—	66,432,615
Gosper	133,270,315	14,674,955	—	147,945,270
Grant	33,588,755	2,936,830	—	36,525,585
Greeley	84,351,745	16,952,660	—	101,304,405
Hall	255,722,221	729,022,190	—	984,744,411
Hamilton	343,566,854	93,576,206	—	437,143,060
Harlan	147,582,230	33,354,805	694,600	181,631,635
Hayes	95,913,885	5,361,565	—	101,275,450
Hitchcock	120,116,650	22,740,695	40,841,227	183,698,572
Holt	306,600,135	100,316,015	—	406,916,150
Hooker	21,946,475	6,511,155	—	28,457,630
Howard	150,780,806	49,683,889	—	200,464,695
Jefferson	182,584,914	74,526,966	—	257,111,880
Johnson	110,465,540	23,337,720	—	133,803,260
Kearney	239,804,525	79,046,595	—	318,851,120
Keith	119,187,030	152,971,285	42,575	272,200,890
Keya Paha	52,129,310	3,668,255	—	55,797,565
Kimball	84,607,019	50,943,054	25,884,971	161,435,044
Knox	193,752,115	74,842,110	—	268,594,225
Lancaster	264,821,076	3,635,824,256	—	3,900,645,332
Lincoln	283,151,250	456,596,615	144,870	739,892,735
Logan	40,392,483	4,189,009	854	44,582,346
Loup	34,549,620	2,171,255	—	36,720,875
Madison	191,167,352	471,549,955	—	662,717,307
McPherson	34,110,723	767,968	—	34,878,691
Merrick	223,695,710	61,362,840	—	285,058,550
Morrill	129,828,440	39,573,935	6,741,208	176,143,583
Nance	115,022,915	31,285,460	—	146,308,375
Nemaha	148,934,370	65,406,540	—	214,340,910
Nuckolls	175,489,190	53,454,515	—	228,943,705
Otoe	228,453,395	141,477,430	—	369,930,825
Pawnee	102,755,369	14,166,070	—	116,921,439
Perkins	166,304,800	32,204,385	—	198,509,185
Phelps	296,179,060	120,028,450	—	416,207,510
Pierce	172,668,850	61,905,835	—	234,574,685
Platte	226,026,485	433,518,865	—	659,545,350
Polk	208,791,298	42,609,702	—	251,401,000
Red Willow	148,238,025	149,350,970	22,192,631	319,781,626
Richardson	201,904,656	95,590,065	1,674,691	299,169,412
Rock	89,662,180	19,391,285	—	109,053,465
Saline	240,549,715	150,344,645	—	390,894,360
Sarpy	85,884,972	1,333,018,693	—	1,418,903,665
Saunders	297,789,065	147,256,545	—	445,045,610
Scotts Bluff	149,061,218	430,785,680	3,882,050	583,728,948
Seward	240,187,281	146,725,510	—	386,912,791
Sheridan	135,290,105	59,615,370	—	194,905,475
Sherman	101,551,930	18,134,790	—	119,686,720
Sioux	64,081,177	3,297,175	—	67,378,352
Stanton	135,657,070	53,070,950	—	188,728,020
Thayer	207,046,272	52,972,164	—	260,018,436
Thomas	21,079,460	4,145,620	1,069	25,226,149
Thurston	99,549,016	26,200,084	—	126,049,100
Valley	110,882,393	48,849,835	—	159,732,228
Washington	173,029,140	175,576,098	—	348,605,238
Wayne	149,667,835	87,467,385	—	237,135,220
Webster	139,891,470	27,570,895	—	167,462,365
Wheeler	81,109,825	3,174,630	—	84,284,455
York	328,505,733	189,978,933	—	518,484,666
Total	$15,040,936,166	$21,909,816,393	$153,838,703	$37,104,591,262

Actual Value of Personal Property for 1985

Counties	Furniture, Fixtures, Tools & Equipment	Portable Buildings	Improvements on Leased Land	Boats, Motors, Airplanes & Unlicensed Motor Vehicles	Mobile Homes	Total Actual Value
Adams	$ 45,087,345	$ 0	$ 8,443,985	$ 3,106,055	$ 3,251,895	$ 59,889,280
Antelope	3,057,260	14,070	2,332,465	1,005,940	881,970	7,291,705
Arthur	60,410	53,200	81,025	43,525	47,975	286,135
Banner	692,845	5,025	329,475	139,220	190,280	1,356,845
Blaine	81,780	—	148,460	78,805	111,680	420,725
Boone	1,425,545	62,550	2,304,575	270,760	278,205	4,341,635
Box Butte	18,180,043	1,440	3,259,460	897,149	5,289,463	27,627,555
Boyd	531,860	—	428,433	117,174	667,461	1,744,928
Brown	1,395,985	1,100	459,775	276,415	543,655	2,676,930
Buffalo	38,459,696	32,960	14,757,700	2,536,330	8,119,534	63,906,220
Burt	3,247,126	34,573	2,030,146	485,720	707,473	6,505,038
Butler	3,425,860	66,660	6,840,530	190,105	1,054,300	11,577,455
Cass	8,812,803	3,910	13,998,938	1,122,345	2,466,085	26,404,081
Cedar	3,966,125	66,745	2,344,175	336,160	1,148,025	7,861,230
Chase	2,566,619	—	4,127,021	903,593	1,179,735	8,776,968
Cherry	1,095,697	216,791	645,672	480,243	1,293,341	3,731,744
Cheyenne	12,536,578	5,2[illegible]	6,430,137	1,070,451	1,689,773	21,732,439
Clay	4,216,156	20,757	6,763,278	469,366	528,402	11,997,959
Colfax	4,272,000	—	1,471,050	199,275	1,327,660	7,269,985
Cuming	6,838,850	237,970	1,184,020	414,030	646,480	9,321,350
Custer	8,305,885	22,530	5,947,645	1,030,280	1,323,765	16,630,105
Dakota	15,745,319	1,725	1,460,970	686,766	4,507,280	22,402,060
Dawes	3,094,850	5,100	340,290	260,165	2,708,815	6,409,220
Dawson	17,249,129	67,312	14,935,414	2,081,919	2,246,692	36,580,466
Deuel	690,962	174,933	3,863,972	195,931	284,156	5,209,954
Dixon	1,265,595	400	828,480	168,940	681,990	2,945,405
Dodge	22,285,620	67,640	8,125,625	3,933,370	2,001,935	36,414,190
Douglas	512,693,290	110,787,995	12,035,500	63,163,865	15,876,555	714,557,205
Dundy	1,047,250	5,335	1,117,205	214,385	492,425	2,876,600
Fillmore	6,288,005	3,875	5,280,265	361,960	457,135	12,391,240
Franklin	989,260	12,998	3,658,716	370,818	206,007	5,237,799
Frontier	955,202	30,435	4,174,185	286,165	1,019,805	6,465,792
Furnas	2,081,695	6,220	2,797,155	620,820	177,115	5,683,005
Gage	18,275,870	62,265	5,894,105	1,564,045	1,420,605	27,216,890
Garden	1,073,026	—	842,245	694,625	309,466	2,919,362
Garfield	2,647,150	4,340	262,460	85,035	248,200	3,247,185
Gosper	1,118,646	—	10,023,795	226,035	426,970	11,795,446
Grant	223,835	16,105	54,980	94,510	215,650	605,080
Greeley	632,895	20,665	975,870	56,635	515,840	2,201,905
Hall	57,706,180	23,320	29,968,090	3,006,310	6,353,050	97,056,950
Hamilton	8,586,370	4,860	10,945,755	922,825	1,501,960	21,961,770
Harlan	1,727,703	—	3,498,435	504,305	847,005	6,577,448
Hayes	1,361,180	8,940	766,605	67,490	201,410	2,405,625
Hitchcock	1,499,920	22,180	1,834,760	198,185	838,345	4,391,390
Holt	3,364,260	76,440	3,948,705	597,720	1,834,175	9,821,300
Hooker	211,725	—	70,750	62,615	178,195	523,285
Howard	1,374,445	5,535	2,577,310	286,735	511,795	4,755,820
Jefferson	6,000,177	34,554	2,129,961	559,715	226,070	8,950,477
Johnson	2,087,241	102,185	1,307,304	121,635	246,170	3,864,535
Kearney	5,374,555	5,000	8,762,515	346,815	948,715	15,437,600
Keith	11,817,280	—	9,377,825	1,489,200	4,102,985	26,787,290
Keya Paha	218,829	28,505	152,030	58,330	322,555	780,249
Kimball	13,062,310	5,980	2,791,748	775,221	1,799,314	18,434,573
Knox	1,924,505	22,440	850,520	333,140	1,101,545	4,232,150
Lancaster	268,964,177	—	36,007,500	20,607,232	15,856,541	341,435,450
Lincoln	20,644,640	192,750	24,285,360	3,908,615	4,787,240	53,818,605
Logan	249,560	350	194,315	98,961	64,763	607,949
Loup	593,045	8,945	127,955	59,345	165,320	954,610
Madison	42,266,224	107,067	5,477,273	1,937,875	4,027,615	53,816,054
McPherson	10,415	—	77,736	22,894	70,508	181,553
Merrick	3,685,480	17,255	8,150,425	387,380	966,420	13,206,960
Morrill	5,191,908	39,905	2,680,880	357,480	1,634,710	9,904,883
Nance	1,141,970	25,865	2,312,015	160,990	236,920	3,877,760
Nemaha	3,188,999	31,332	1,973,357	154,572	470,210	5,818,470
Nuckolls	2,262,905	—	2,422,220	184,500	246,820	5,116,445
Otoe	8,167,005	—	3,773,085	675,620	1,649,115	14,264,825
Pawnee	1,136,545	39,450	1,096,575	131,280	176,755	2,580,605
Perkins	1,500,385	—	5,244,570	638,020	490,900	7,873,875
Phelps	24,080,295	10,570	9,369,295	1,904,735	1,839,410	37,204,305
Pierce	2,124,505	25,955	1,606,195	323,790	1,082,030	5,162,475
Platte	52,279,925	7,564	13,061,623	1,105,752	2,892,560	69,347,424
Polk	1,574,145	4,510	5,659,255	133,680	367,280	7,738,870
Red Willow	11,227,940	2,312	5,640,761	1,326,365	2,070,754	20,268,132
Richardson	5,107,927	3,084	2,778,176	281,318	568,302	8,738,807
Rock	1,035,395	6,450	407,160	248,440	346,505	2,043,950
Saline	14,374,700	19,620	6,054,395	771,805	984,635	22,205,155
Sarpy	23,532,570	—	8,087,875	1,569,576	3,268,172	36,458,193
Saunders	4,857,900	—	13,767,655	771,365	943,795	20,340,715
Scotts Bluff	26,195,535	2,410	6,058,415	3,053,910	6,286,258	41,596,528
Seward	8,588,190	113,370	6,625,835	637,495	803,060	16,767,950
Sheridan	2,696,996	26,468	994,342	730,594	1,456,549	5,904,949
Sherman	637,020	4,000	2,982,655	189,695	950,620	4,763,990
Sioux	242,307	4,235	121,670	677,700	463,315	1,509,227
Stanton	16,004,652	48,485	577,485	140,055	1,221,660	17,992,337
Thayer	3,520,875	880	3,653,055	415,525	319,385	7,909,720
Thomas	322,780	100	46,880	74,635	131,140	575,535
Thurston	2,300,725	21,748	989,565	191,169	438,474	3,941,681
Valley	2,183,250	51,415	2,480,475	346,695	967,570	6,029,405
Washington	8,185,410	8,860	2,830,645	1,215,175	1,205,530	13,445,620
Wayne	2,254,730	—	1,047,855	323,305	647,685	4,273,575
Webster	868,944	107,325	2,496,650	99,263	423,925	3,996,107
Wheeler	200,090	1,600	227,685	45,435	261,810	736,620
York	12,514,942	800	10,621,211	626,816	1,021,273	24,185,042
Total	$1,478,845,753	$113,387,743	$441,391,589	$146,096,228	$149,362,621	$2,329,083,934

Table 11

Actual Value of Miscellaneous Schedules for 1985

Counties	Elec. Lighting Heating, & Trans. Co.'s	Telephone Companies	Telegraph Companies	Pipeline Companies	Motor Vehicles Values Est.	County Total
Adams	$ —	$ 926,565	$ —	$ —	$ 67,062,710	$ 67,989,275
Antelope	—	448,408	—	—	19,665,530	20,113,938
Arthur	919,000	—	—	—	1,597,205	2,516,205
Banner	6,004,975	—	3,382,675	67,995	4,148,690	13,604,335
Blaine	—	3,965	—	—	1,651,430	1,655,395
Boone	—	—	—	—	17,174,080	17,174,080
Box Butte	—	—	—	—	25,718,792	25,718,792
Boyd	429,208	772,870	7,329	—	5,459,805	6,669,212
Brown	—	352,640	—	—	8,050,968	8,403,608
Buffalo	—	66,300	—	—	74,002,891	74,069,191
Burt	—	—	—	—	17,261,101	17,261,101
Butler	—	4,558,053	2,760	878,224	20,052,940	25,491,977
Cass	—	—	—	—	40,123,980	40,123,980
Cedar	—	1,039,310	—	—	22,709,685	23,748,995
Chase	1,374,045	2,119,351	—	—	13,825,170	17,318,566
Cherry	760,527	—	—	—	14,990,066	15,750,593
Cheyenne	7,566,666	13,984	—	502,904	24,984,610	33,068,164
Clay	—	—	—	—	11,498,125	11,498,125
Colfax	—	—	157,805	—	15,911,490	16,069,295
Cuming	—	6,151,804	9,725	662,420	27,838,420	34,662,369
Custer	—	—	—	—	31,052,165	31,052,165
Dakota	—	—	—	—	—	—
Dawes	—	66,496	—	—	15,820,560	15,887,056
Dawson	—	—	—	—	53,379,092	53,379,092
Deuel	302,303	—	—	—	6,701,800	7,004,103
Dixon	—	950,530	214,540	—	11,585,920	12,750,990
Dodge	—	—	—	—	71,879,230	71,879,230
Douglas	—	233,562,060	3,856,010	11,209,930	940,687,305	1,189,335,305
Dundy	316,704	—	—	—	7,655,280	7,971,984
Fillmore	—	—	—	—	16,330,510	16,330,510
Franklin	—	504,150	—	—	11,411,369	11,915,519
Frontier	228,070	—	—	—	8,594,790	8,822,860
Furnas	—	—	—	—	12,187,570	12,187,570
Gage	—	—	—	31,555	29,706,300	29,737,855
Garden	556,253	6,546	—	27,335	6,881,119	7,471,253
Garfield	—	1,657,615	—	—	4,377,640	6,035,255
Gosper	—	—	—	—	5,399,180	5,399,180
Grant	796,413	—	—	—	3,000,742	3,797,155
Greeley	—	—	—	—	5,887,670	5,887,670
Hall	—	—	—	—	96,180,790	96,180,790
Hamilton	—	19,471	—	—	22,573,980	22,593,451
Harlan	—	—	—	—	11,179,650	11,179,650
Hayes	25,895	—	—	—	4,943,107	4,969,002
Hitchcock	—	—	—	—	9,544,110	9,544,110
Holt	1,427,267	311,772	—	—	27,502,095	29,241,134
Hooker	8,245	45,750	—	—	1,800,000	1,853,995
Howard	—	—	—	—	13,531,605	13,531,605
Jefferson	—	—	—	—	19,408,178	19,408,178
Johnson	—	—	—	121,059	10,183,491	10,304,550
Kearney	—	311,620	—	—	16,044,960	16,356,580
Keith	—	—	—	—	—	—
Keya Paha	—	—	—	—	2,781,715	2,781,715
Kimball	1,964,669	—	—	220,965	14,420,628	16,606,262
Knox	302,387	1,939	—	—	16,798,170	17,102,496
Lancaster	—	5,100,430	—	—	395,924,640	401,025,070
Lincoln	1,188,275	—	—	—	76,036,420	77,224,695
Logan	—	—	—	—	2,090,000	2,090,000
Loup	—	433,765	—	—	1,800,000	2,233,765
Madison	—	—	—	—	64,846,752	64,846,752
McPherson	23,220	—	—	—	2,017,836	2,041,056
Merrick	—	—	—	—	11,489,720	11,489,720
Morrill	1,910,860	21,866	—	108,764	15,732,050	17,773,540
Nance	—	—	—	—	9,335,821	9,335,821
Nemaha	—	—	—	—	15,608,995	15,608,995
Nuckolls	—	—	—	—	15,447,750	15,447,750
Otoe	—	—	—	—	24,508,315	24,508,315
Pawnee	—	175,470	—	65,955	7,754,150	7,995,575
Perkins	2,779,020	260,010	—	—	9,642,405	12,681,435
Phelps	—	1,047,655	—	23,820	28,598,330	29,669,805
Pierce	—	—	—	—	—	—
Platte	—	—	—	—	69,392,182	69,392,182
Polk	—	—	—	—	13,522,770	13,522,770
Red Willow	924,300	5,562,222	—	161,402	23,403,931	30,051,855
Richardson	—	—	—	—	18,000,000	18,000,000
Rock	—	30,292	—	—	5,888,800	5,919,092
Saline	—	—	—	—	24,729,795	24,729,795
Sarpy	—	—	—	—	154,379,517	154,379,517
Saunders	—	1,463,713	—	—	40,284,705	41,748,418
Scottsbluff	6,781,937	—	—	—	64,108,400	70,890,337
Seward	—	—	—	—	26,689,550	26,689,550
Sheridan	289,933	72,629	—	—	14,004,595	14,367,157
Sherman	—	—	—	—	7,850,920	7,850,920
Sioux	408,245	19,366	—	—	5,709,355	6,136,966
Stanton	253,427	4,046,962	—	39,969	13,621,290	17,961,648
Thayer	—	—	—	—	15,845,754	15,845,754
Thomas	11,655	—	—	—	2,527,895	2,539,550
Thurston	—	—	—	—	9,234,150	9,234,150
Valley	—	—	—	—	9,528,900	9,528,900
Washington	—	—	—	—	36,036,925	36,036,925
Wayne	—	—	—	—	15,176,980	15,176,980
Webster	—	1,303,235	—	—	10,726,710	12,029,945
Wheeler	6,760	612,075	—	—	1,686,460	2,306,295
York	771,841	544,768	—	—	27,533,448	28,850,057
Total	$38,332,100	$274,605,657	$7,630,844	$14,122,297	$3,233,874,625	$3,568,565,523

Actual Value of Rural Real Estate for 1985

Counties	Total Agriculture Land	Farm Site Unimproved	Farm Site Improved	Agricultural Improvements	Total Actual Value of Ag Land and Sites and Ag Improvements
Adams	$ 228,712,510	$ —	$ —	$ 37,168,635	$ 265,881,145
Antelope	196,506,340	—	—	31,960,190	228,466,530
Arthur	30,482,770	—	1,260	2,612,049	33,096,079
Banner	39,121,185	—	144,160	7,117,520	46,382,865
Blaine	28,288,340	—	—	5,195,155	33,483,495
Boone	156,211,355	—	—	32,929,935	189,141,290
Box Butte	107,517,626	380	79,859	18,798,071	126,395,936
Boyd	48,902,280	—	—	7,612,910	56,515,190
Brown	80,521,980	8,500	67,495	11,448,850	92,046,825
Buffalo	262,232,582	—	2,643,371	41,225,120	306,101,073
Burt	170,563,018	—	—	27,345,919	197,908,937
Butler	203,202,250	410,125	848,775	47,695,885	252,157,035
Cass	174,224,031	—	888,007	39,210,632	214,322,670
Cedar	182,883,995	—	—	30,349,635	213,233,630
Chase	149,875,004	—	278,452	17,497,017	167,650,473
Cherry	180,698,403	131,667	—	32,618,737	213,448,807
Cheyenne	116,163,269	—	136,278	21,576,408	137,875,955
Clay	224,035,565	—	—	32,866,375	256,901,940
Colfax	134,900,190	173,800	717,225	34,815,090	170,606,305
Cuming	195,345,620	—	—	42,322,121	237,667,741
Custer	293,891,195	—	—	43,506,280	337,397,475
Dakota	71,416,760	—	—	15,459,301	86,876,061
Dawes	51,341,158	—	31,200	11,373,760	62,746,118
Dawson	298,214,847	59,488	712,800	66,246,660	365,233,795
Deuel	58,027,401	—	—	8,349,881	66,377,282
Dixon	114,713,305	—	—	21,584,270	136,297,575
Dodge	203,045,595	—	—	32,757,715	235,803,310
Douglas	79,094,900	—	1,988,060	31,673,000	112,755,960
Dundy	112,638,535	19,090	106,510	11,812,415	124,576,550
Fillmore	208,927,390	—	—	36,638,050	245,565,440
Franklin	145,585,346	—	80,000	17,543,015	163,208,361
Frontier	157,027,085	—	—	14,645,615	171,672,700
Furnas	149,208,905	—	—	15,800,895	165,009,800
Gage	211,622,850	—	—	45,878,470	257,501,320
Garden	93,162,790	—	—	8,712,740	101,875,530
Garfield	43,086,960	1,600	67,680	6,367,280	49,523,520
Gosper	116,766,205	—	—	16,504,110	133,270,315
Grant	30,555,750	—	48,000	2,985,005	33,588,755
Greeley	69,936,225	—	—	14,415,520	84,351,745
Hall	202,041,781	577,410	16,443,760	36,659,270	255,722,221
Hamilton	283,341,290	35,581	2,561,013	57,628,970	343,566,854
Harlan	132,401,195	—	—	15,181,035	147,582,230
Hayes	83,994,760	—	—	11,919,125	95,913,885
Hitchcock	110,825,565	—	562,800	8,728,285	120,116,650
Holt	257,526,295	—	142,325	48,931,515	306,600,135
Hooker	20,343,890	—	490	1,602,095	21,946,475
Howard	123,320,521	6,293	258,505	27,195,487	150,780,806
Jefferson	153,447,709	—	1,720	29,135,485	182,584,914
Johnson	92,981,586	784	425,675	17,057,495	110,465,540
Kearney	206,939,825	—	152,470	32,712,230	239,804,525
Keith	96,767,000	—	471,000	21,949,030	119,187,030
Keya Paha	44,554,490	—	44,760	7,530,060	52,129,310
Kimball	72,671,275	—	20,353	11,915,391	84,607,019
Knox	161,359,510	—	399,785	31,992,820	193,752,115
Lancaster	204,305,857	—	705,285	59,809,934	264,821,076
Lincoln	244,702,650	—	—	38,448,600	283,151,250
Logan	36,627,353	—	—	3,765,130	40,392,483
Loup	31,043,465	2,090	3,000	3,501,065	34,549,620
Madison	149,374,668	172,038	4,278,917	37,341,729	191,167,352
McPherson	30,681,843	—	2,570	3,426,310	34,110,723
Merrick	179,705,460	15,490	616,130	43,358,630	223,695,710
Morrill	91,866,675	515,075	—	37,446,690	129,828,440
Nance	95,750,645	—	—	19,272,270	115,022,915
Nemaha	124,325,595	—	—	24,608,775	148,934,370
Nuckolls	158,101,180	—	—	17,388,010	175,489,190
Otoe	171,149,170	—	—	57,304,225	228,453,395
Pawnee	86,971,514	—	108,255	15,675,600	102,755,369
Perkins	150,797,360	—	137,990	15,369,450	166,304,800
Phelps	258,639,805	—	—	37,539,255	296,179,060
Pierce	147,321,075	—	—	25,347,775	172,668,850
Platte	179,776,550	—	—	46,249,935	226,026,485
Polk	184,133,147	9,559	1,540,727	23,107,865	208,791,298
Red Willow	128,976,930	—	—	19,261,095	148,238,025
Richardson	167,729,874	—	749,757	33,425,025	201,904,656
Rock	80,118,605	—	156,500	9,387,075	89,662,180
Saline	205,810,745	—	—	34,738,970	240,549,715
Sarpy	63,633,989	239,380	709,268	21,302,335	85,884,972
Saunders	248,661,110	—	1,025,965	48,101,990	297,789,065
Scotts Bluff	113,651,544	222,537	100,995	35,086,142	149,061,218
Seward	198,004,774	—	652,279	41,530,228	240,187,281
Sheridan	107,545,312	—	—	27,744,793	135,290,105
Sherman	86,664,975	—	472,520	14,414,435	101,551,930
Sioux	51,964,867	2,800	5,945	12,107,565	64,081,177
Stanton	116,295,795	—	—	19,361,275	135,657,070
Thayer	186,662,832	48,340	68,505	20,266,535	207,046,272
Thomas	17,717,580	—	24,445	3,337,435	21,079,460
Thurston	87,176,286	8,900	2,860	12,660,970	99,849,016
Valley	92,991,123	2,790	1,182,085	16,706,395	110,882,393
Washington	123,469,750	—	—	49,559,390	173,029,140
Wayne	127,164,040	—	—	22,503,795	149,667,835
Webster	119,854,990	—	—	20,036,480	139,891,470
Wheeler	65,363,740	—	—	15,746,085	81,109,825
York	277,950,702	79,804	2,921,685	47,553,542	328,505,733
Total	$12,653,851,842	$2,743,521	$43,789,471	$2,338,551,332	$15,040,936,166

Table 13

Actual Value of Agricultural Real Estate for 1985

Counties	IRRIGATED CROPLAND		DRYLAND CROPLAND		PASTURELAND		RANGELAND AND MEADOW	
	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
Adams	164,279	$ 166,798,975	101,649	$ 51,639,650	—	$ —	61,691	$ 10,232,040
Antelope	171,168	97,293,580	177,590	70,737,755	128,242	23,888,980	38,739	4,552,425
Arthur	11,024	3,381,525	—	—	—	—	417,902	27,061,585
Banner	21,192	5,189,495	168,914	24,951,850	—	—	248,347	8,892,860
Blaine	11,513	3,671,415	113	28,815	—	—	404,290	24,561,495
Boone	122,557	75,597,355	147,659	58,639,525	35,625	7,743,430	111,432	14,062,300
Box Butte	109,625	48,128,561	218,797	38,889,060	—	—	300,549	20,465,474
Boyd	4,855	2,466,630	99,427	34,027,635	—	—	210,902	12,324,600
Brown	69,756	31,100,560	7,324	1,656,359	—	—	640,890	47,685,864
Buffalo	198,156	181,585,499	112,873	43,995,157	—	—	249,778	36,367,631
Burt	47,571	41,885,091	211,159	119,207,040	40,053	9,423,913	—	—
Butler	85,453	83,507,375	206,721	105,195,830	46,020	12,067,410	15,330	2,374,715
Cass	2,135	1,840,322	267,290	162,960,788	43,670	9,262,828	—	—
Cedar	58,642	36,212,960	279,854	121,242,105	95,670	23,683,110	14,034	1,705,640
Chase	172,064	98,753,124	114,617	30,028,045	—	—	240,423	21,076,758
Cherry	38,933	9,448,763	29,147	3,874,845	—	—	3,274,022	167,209,538
Cheyenne	35,432	13,992,082	462,019	91,780,064	—	—	199,997	10,360,127
Clay	169,194	166,605,223	98,498	51,078,586	—	—	35,739	6,243,872
Colfax	58,613	50,310,980	150,763	73,936,375	28,063	8,386,570	13,436	2,251,815
Cuming	26,358	20,017,720	316,805	174,380,955	1,933	706,045	—	—
Custer	177,930	125,034,915	213,781	69,976,230	—	—	1,169,417	98,731,360
Dakota	10,792	9,367,413	117,246	57,291,354	25,406	4,680,949	—	—
Dawes	12,774	4,024,030	125,212	21,937,422	—	—	613,045	25,322,316
Dawson	269,985	249,815,772	48,553	18,334,076	—	—	289,521	29,980,070
Deuel	20,634	10,073,680	178,398	44,650,700	—	—	57,515	3,302,921
Dixon	16,601	11,445,640	197,357	86,703,280	69,002	16,310,560	632	91,400
Dodge	82,096	76,912,255	197,838	118,801,030	29,660	7,168,255	—	—
Douglas	11,021	10,982,030	80,379	49,179,020	9,831	3,008,120	—	—
Dundy	105,068	49,421,523	111,180	34,825,794	—	—	325,666	28,294,518
Fillmore	157,953	125,385,085	155,399	75,295,905	957	262,735	37,585	7,954,285
Franklin	79,385	76,310,982	87,340	42,337,733	—	—	174,179	26,834,670
Frontier	52,504	44,756,755	181,735	73,098,135	—	—	352,140	39,148,825
Furnas	42,930	41,495,690	199,080	84,997,945	—	—	182,651	22,640,530
Gage	40,609	29,442,470	347,950	157,527,965	28,132	7,252,045	92,634	17,266,625
Garden	34,261	13,550,540	110,057	25,866,840	—	—	818,114	53,331,500
Garfield	21,277	10,452,075	11,198	3,634,965	—	—	307,230	28,959,855
Gosper	70,885	70,914,630	67,349	30,137,630	—	—	141,594	15,706,255
Grant	2,469	821,070	—	—	—	—	466,404	29,639,285
Greeley	55,143	28,417,370	66,282	15,778,240	—	—	226,803	25,689,125
Hall	179,579	170,238,769	42,179	19,518,946	—	—	67,697	11,834,763
Hamilton	230,944	243,022,209	66,424	34,758,795	16,227	3,955,720	8,860	1,393,904
Harlan	66,055	60,069,250	113,503	53,840,060	—	—	130,489	18,364,730
Hayes	34,906	16,869,240	145,204	40,299,550	—	—	243,027	26,776,920
Hitchcock	25,665	22,027,755	211,563	70,471,035	—	—	186,874	18,224,080
Holt	240,275	118,493,415	84,594	25,926,985	—	—	1,053,688	112,582,480
Hooker	3,612	898,600	—	—	—	—	430,878	19,444,020
Howard	96,421	75,420,465	63,490	23,508,710	—	—	167,194	23,462,974
Jefferson	49,279	39,151,109	178,248	91,048,604	851	245,826	115,974	22,909,217
Johnson	11,144	9,432,033	132,010	64,255,036	75,399	18,757,033	1,801	357,059
Kearney	173,746	156,513,375	86,394	42,363,700	341	3,410	44,529	8,037,070
Keith	69,956	35,226,570	144,109	33,618,470	—	—	382,938	27,685,710
Keya Paha	18,658	8,183,005	32,853	8,231,345	—	—	409,495	28,119,390
Kimball	27,429	11,785,733	339,667	53,009,400	—	—	189,687	7,805,912
Knox	38,155	19,913,000	257,210	86,590,380	322,512	54,032,670	—	—
Lancaster	16,636	13,860,763	313,670	168,875,145	82,395	21,289,579	—	—
Lincoln	187,195	103,123,565	142,492	41,886,875	—	—	1,164,152	99,395,220
Logan	18,008	8,085,821	21,033	5,184,328	—	—	306,875	23,324,478
Loup	14,032	5,328,595	11,903	2,071,545	—	—	309,782	23,607,725
Madison	74,178	49,504,555	197,706	88,307,516	26,741	6,723,892	32,104	4,475,981
McPherson	13,651	4,270,464	1,205	233,120	—	—	501,303	26,139,939
Merrick	166,108	148,445,600	36,957	17,028,220	—	—	80,347	14,112,400
Morrill	107,584	44,405,755	79,250	11,269,440	—	—	649,166	35,299,990
Nance	51,880	40,737,700	96,195	40,198,460	—	—	119,518	14,687,485
Nemaha	2,890	2,946,800	178,592	106,965,185	61,441	14,304,875	—	—
Nuckolls	44,045	46,005,745	166,144	87,619,990	—	—	138,359	24,462,540
Otoe	3,679	2,951,290	283,485	144,797,705	84,066	23,289,490	—	—
Pawnee	686	632,915	132,814	56,720,029	112,128	27,847,172	15,077	1,705,798
Perkins	109,355	60,579,225	316,495	83,315,930	—	—	86,129	6,895,940
Phelps	222,345	228,703,470	48,898	23,693,230	—	—	49,173	6,177,205
Pierce	96,260	57,534,210	170,872	74,677,305	67,909	13,569,780	9,505	1,520,660
Platte	123,872	84,105,575	199,315	80,627,490	71,003	14,595,035	2,700	202,500
Polk	117,791	120,689,109	94,155	53,433,958	22,526	5,435,126	25,936	4,546,526
Red Willow	53,529	44,690,535	181,758	67,234,105	—	—	188,300	16,966,180
Richardson	1,979	1,430,783	231,644	141,030,011	90,933	25,004,281	—	—
Rock	71,938	25,713,070	3,586	803,215	—	—	521,397	53,521,360
Saline	74,480	72,217,390	200,568	118,944,005	5,382	1,718,710	66,427	12,878,760
Sarpy	6,984	6,414,629	82,894	52,085,219	17,850	5,000,298	—	—
Saunders	47,474	42,738,985	320,913	189,149,685	60,599	16,531,575	—	—
Scotts Bluff	174,483	96,389,049	36,236	6,884,795	—	—	201,096	10,282,861
Seward	98,530	89,465,253	182,555	94,539,823	59,590	13,889,993	—	—
Sheridan	60,760	21,931,215	168,339	25,498,927	—	—	1,204,160	59,706,276
Sherman	65,572	40,176,930	66,435	20,797,940	—	—	200,909	25,563,140
Sioux	31,664	9,488,338	16,619	1,707,605	—	—	1,061,797	40,560,784
Stanton	20,874	14,537,725	195,920	92,204,650	39,106	9,375,320	—	—
Thayer	103,746	93,487,882	155,586	78,092,541	1,940	534,453	85,977	14,357,431
Thomas	3,421	889,465	—	—	—	—	346,628	16,807,835
Thurston	5,572	5,095,748	159,074	77,098,574	18,650	4,827,656	—	—
Valley	73,762	52,818,932	62,638	21,384,786	—	—	206,975	18,750,806
Washington	4,132	3,904,431	203,163	115,933,482	13,912	3,393,956	—	—
Wayne	20,805	13,075,655	220,969	104,687,200	28,437	9,354,410	—	—
Webster	41,708	34,824,095	131,947	61,379,015	—	—	169,469	23,554,950
Wheeler	60,275	29,599,560	6,644	1,305,340	—	—	277,577	34,458,350
York	209,382	216,270,099	96,888	54,322,573	10,060	2,624,761	24,864	4,662,128
State Total	6,709,927	$5,050,726,674	12,780,560	$5,328,054,681	1,872,313	$430,149,971	23,211,465	$1,815,945,756

SHELTERBELTS		ACCRETION		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
—	$ —	—	$ —	2,796	$ 41,845	330,416	$ 228,712,510
—	—	—	—	1,680	33,600	517,419	196,506,340
—	—	—	—	3,966	39,660	432,892	30,482,770
—	—	—	—	8,698	86,980	447,151	39,121,185
1,509	57,920	—	—	2,662	26,615	418,578	28,288,340
—	—	—	—	5,541	110,825	424,323	156,211,355
—	—	—	—	2,305	34,531	631,275	107,517,626
—	—	—	—	5,560	83,415	320,744	48,902,280
—	—	—	—	7,920	79,197	725,890	80,521,980
—	—	1,677	25,149	17,271	259,146	579,755	262,232,582
—	—	—	—	3,134	46,974	301,917	170,563,018
—	—	—	—	2,847	56,920	356,370	203,202,250
—	—	—	—	6,402	160,093	319,497	174,224,031
—	—	—	—	2,009	40,180	450,209	182,883,995
—	—	—	—	1,138	17,077	528,243	149,875,004
—	—	—	—	41,315	165,257	3,383,417	180,698,403
—	—	—	—	3,099	30,996	700,548	116,163,269
—	—	—	—	5,394	107,884	308,825	224,035,565
—	—	—	—	723	14,450	251,597	134,900,190
—	—	—	—	9,370	240,900	354,466	195,345,620
—	—	—	—	9,920	148,690	1,571,048	293,891,195
—	—	—	—	2,892	77,044	156,336	71,416,760
—	—	—	—	3,826	57,390	754,857	51,341,158
—	—	—	—	5,660	84,929	613,719	298,214,847
—	—	—	—	10	100	256,557	58,027,401
—	—	—	—	8,799	162,425	292,392	114,713,305
—	—	—	—	6,603	164,055	316,198	203,045,595
—	—	—	—	15,477	15,925,730	116,708	79,094,900
—	—	—	—	3,868	96,700	545,782	112,638,535
—	—	—	—	1,469	29,380	353,362	208,927,390
—	—	—	—	6,797	101,961	347,701	145,585,346
—	—	—	—	1,558	23,370	587,937	157,027,085
—	—	—	—	7,450	74,740	432,111	149,208,905
—	—	—	—	5,920	133,745	518,296	211,622,850
—	—	7,515	225,460	18,844	188,450	988,792	93,162,790
—	—	—	—	4,007	40,065	343,712	43,086,960
—	—	—	—	512	7,690	280,340	116,766,205
—	—	—	—	9,539	95,395	478,413	30,555,750
—	—	—	—	3,433	51,490	351,661	69,936,225
—	—	4,587	337,000	3,440	112,303	297,482	202,041,781
324	8,096	2,347	118,345	3,369	84,221	328,494	283,341,290
—	—	—	—	6,699	127,155	316,746	132,401,195
—	—	—	—	3,270	49,050	426,407	83,994,760
—	—	—	—	6,846	102,695	430,950	110,825,565
—	—	—	—	52,344	523,415	1,430,901	257,526,295
—	—	—	—	254	1,270	434,744	20,343,890
10,886	799,161	—	—	4,522	129,211	342,513	123,320,521
—	—	—	—	4,648	92,953	349,000	153,447,709
—	—	—	—	9,021	180,425	229,376	92,981,586
—	—	456	6,835	1,540	15,435	307,007	206,939,825
—	—	12,521	190,835	3,029	45,415	612,554	96,767,000
—	—	14	—	2,071	20,750	463,092	44,554,490
—	—	—	—	7,023	70,230	563,806	72,671,275
3,488	87,205	66	1,460	35,916	734,795	657,346	161,359,510
63	1,250	246	78,314	10,044	200,806	423,055	204,305,857
—	—	25,263	231,115	7,241	65,875	1,526,342	244,702,650
—	—	—	—	2,165	32,726	348,082	36,627,353
—	—	—	—	2,373	35,600	338,090	31,043,465
3,041	305,036	—	—	2,884	57,688	336,655	149,374,668
—	—	—	—	3,832	38,320	519,991	30,681,843
—	—	2,397	81,575	508	37,665	286,317	179,705,460
—	—	13,870	801,680	5,986	89,810	855,856	91,866,675
—	—	—	—	6,370	127,000	273,963	95,750,645
—	—	—	—	4,352	108,735	247,275	124,325,595
—	—	—	—	648	12,905	349,196	158,101,180
—	—	711	13,230	4,139	97,455	376,080	171,149,170
—	—	—	—	3,280	65,600	263,985	86,971,514
—	—	—	—	1,253	6,265	513,231	150,797,360
—	—	3,002	45,050	838	20,850	324,257	258,639,805
—	—	—	—	953	19,060	345,500	147,321,075
—	—	59	17,700	11,414	228,250	408,363	179,776,550
—	—	1,005	15,069	891	13,359	262,304	184,133,147
—	—	—	—	3,506	86,110	427,094	128,976,930
—	—	—	—	10,579	264,799	335,135	167,729,874
—	—	—	—	8,096	80,960	605,017	80,118,605
—	—	—	—	2,594	51,880	349,451	205,810,745
—	—	223	5,585	5,175	128,258	113,127	63,633,989
—	—	—	—	9,609	240,865	438,594	248,661,110
—	—	—	—	9,483	94,839	421,299	113,651,544
—	—	—	—	5,485	109,705	346,160	198,004,774
—	—	—	—	40,889	408,894	1,474,148	107,545,312
—	—	4,206	126,185	52	780	337,174	86,664,975
—	—	—	—	20,814	208,140	1,130,894	51,964,867
—	—	—	—	8,905	178,100	264,805	116,295,795
—	—	—	—	2,923	190,585	350,172	186,662,892
—	—	—	—	2,028	20,280	352,077	17,717,580
—	—	—	—	6,172	154,308	189,468	87,176,286
—	—	—	—	2,440	36,599	345,815	92,991,123
—	—	—	—	9,381	237,881	230,588	123,469,750
—	—	—	—	2,339	46,775	272,551	127,164,040
—	—	—	—	6,462	96,930	349,587	119,854,990
—	—	—	—	49	490	344,546	65,363,740
—	—	—	—	3,557	71,141	344,750	277,950,702
$19,310	$1,258,668	$80,165	$2,320,587	$627,117	$25,395,505	$45,300,858	$12,653,851,842

Table 14

Actual Value of Urban Real Estate for 1985

Counties	Acreage Land Lot Unimprov.	Acreage Land Lot Improved	Acreage Improvements	Residential Lot Unimprov.	Residential Land Lot Improved	Residential Improvements	Com. Land Lot Unimprov.	Com. Land Lot Improved
Adams	$ 250,130	$ 2,671,475	$ 22,430,395	$ 3,265,175	$ 35,421,480	$ 266,381,100	$ 2,903,925	$ 21,948,020
Antelope	99,920	591,055	4,880,545	538,775	3,694,655	33,264,740	204,930	1,571,290
Arthur	3,222	3,000	190,925	26,110	76,400	796,400	3,711	15,200
Banner	—	—	—	10,885	12,255	408,290	1,800	36,610
Blaine	3,900	14,500	142,990	36,935	85,995	764,415	—	17,480
Boone	62,715	481,245	5,061,895	298,350	3,830,850	26,906,595	168,110	1,322,740
Box Butte	589,423	1,674,644	6,518,843	1,089,590	11,667,759	77,998,813	578,260	4,560,600
Boyd	12,980	68,120	604,755	110,225	542,475	9,361,705	21,640	116,985
Brown	152,475	481,171	3,353,530	545,275	5,470,700	22,569,060	235,370	2,093,740
Buffalo	1,043,539	—	37,256,709	4,174,900	32,936,852	200,187,868	1,436,265	14,074,344
Burt	214,110	24,580	80,990	611,750	5,784,840	38,776,950	174,040	1,755,837
Butler	—	—	—	949,270	7,542,260	35,030,425	149,330	1,081,690
Cass	1,649,280	6,982,440	22,907,080	4,587,697	22,115,048	94,362,654	1,471,459	4,248,776
Cedar	—	2,222,995	7,537,040	552,475	3,650,040	33,039,325	126,890	1,445,915
Chase	—	—	—	452,684	2,923,906	23,979,735	321,406	1,324,877
Cherry	—	—	—	535,751	3,913,880	29,437,785	154,756	1,651,122
Cheyenne	20,877	143,836	3,360,081	485,376	8,143,149	62,553,113	331,539	2,734,392
Clay	—	—	—	901,245	4,849,385	42,571,720	149,690	964,495
Colfax	81,315	19,045	6,038,410	882,555	8,757,170	55,573,180	390,120	2,334,245
Cuming	—	724,975	3,741,805	899,555	8,533,320	64,580,875	213,665	4,169,120
Custer	217,435	328,845	5,071,765	951,695	7,160,960	56,377,540	319,255	3,401,730
Dakota	—	—	—	3,372,772	17,099,768	101,080,281	2,294,101	8,348,273
Dawes	—	684,300	6,175,720	321,085	6,406,340	45,682,030	10,240	2,326,885
Dawson	—	—	—	1,998,546	15,806,820	138,531,085	888,836	10,010,463
Deuel	—	—	—	34,005	1,747,700	13,000,500	69,476	492,386
Dixon	16,440	444,790	4,070,460	607,295	4,911,245	24,488,885	143,485	1,189,170
Dodge	—	—	—	4,827,005	41,979,435	266,088,660	2,536,040	15,229,925
Douglas	—	—	—	74,852,465	916,192,770	4,053,517,895	78,457,710	418,429,050
Dundy	—	—	—	308,915	2,297,860	10,556,801	96,020	619,120
Fillmore	87,520	8,955	2,610,780	804,905	6,551,390	46,792,445	241,270	895,660
Franklin	—	—	—	475,025	2,072,265	20,747,470	63,635	1,218,070
Frontier	—	43,000	1,249,445	159,380	1,802,535	13,326,285	24,370	282,035
Furnas	—	—	—	331,680	3,127,990	26,838,140	40,330	429,205
Gage	338,490	1,816,770	13,636,235	2,193,810	19,877,395	139,941,820	294,110	7,687,740
Garden	—	140,840	1,140,255	60,240	762,885	11,086,885	26,090	171,580
Garfield	37,680	144,350	833,950	188,700	1,132,935	11,149,810	115,890	419,275
Gosper	13,300	300,860	1,735,655	73,925	1,118,010	8,469,585	16,805	411,060
Grant	—	5,915	286,740	10,120	65,310	1,742,960	2,100	35,155
Greeley	1,260	31,785	1,012,135	100,130	619,690	11,653,930	18,830	137,835
Hall	—	—	—	7,899,930	99,488,590	389,865,330	12,383,230	40,738,560
Hamilton	12,969	319,650	3,981,810	1,060,082	4,882,900	58,142,655	251,190	2,040,300
Harlan	—	—	—	344,820	1,698,420	23,693,670	69,470	335,620
Hayes	—	—	—	63,540	209,360	2,557,110	—	37,795
Hitchcock	—	—	—	653,700	2,305,110	14,759,960	27,430	470,065
Holt	393,370	683,335	10,768,030	816,815	7,163,640	60,842,515	165,370	2,288,970
Hooker	—	—	—	73,595	589,115	4,474,170	17,445	99,025
Howard	155,909	657,194	5,543,106	586,569	4,054,690	28,959,488	168,150	1,406,506
Jefferson	11,054	244,904	1,513,956	679,544	6,447,126	47,838,117	307,053	1,690,742
Johnson	—	—	—	268,715	2,497,440	16,365,140	57,145	402,070
Kearney	—	—	—	726,825	5,754,775	53,500,990	130,060	1,837,435
Keith	467,285	1,464,460	9,965,030	1,187,540	11,362,460	72,026,125	505,750	5,222,510
Keya Paha	—	—	—	54,615	380,565	3,233,075	—	—
Kimball	—	—	—	226,921	4,059,871	33,779,855	221,931	1,367,525
Knox	—	—	—	6,632,090	—	47,078,530	116,505	1,358,325
Lancaster	3,610,590	16,536,385	52,363,969	58,612,955	461,798,325	2,207,556,152	94,480,004	155,036,556
Lincoln	566,910	2,017,095	12,296,735	9,440,160	53,489,410	241,421,825	6,501,395	24,905,125
Logan	1,340	19,884	372,686	271,314	239,740	2,479,755	43,980	54,347
Loup	1,530	33,045	63,460	92,525	571,100	1,058,710	1,190	51,295
Madison	255,273	817,652	5,119,122	6,384,977	41,864,969	253,686,003	4,534,767	26,985,513
McPherson	—	—	—	7,318	21,387	652,958	346	2,215
Merrick	103,615	253,415	1,035,395	553,680	4,686,760	40,377,250	86,290	1,093,525
Morrill	—	—	—	651,280	3,915,760	27,326,900	184,515	1,236,585
Nance	168,755	90,090	1,982,360	40,710	1,952,550	22,511,220	50,100	252,580
Nemaha	39,990	722,575	5,625,365	636,405	4,332,955	41,605,745	145,890	1,774,905
Nuckolls	55,465	73,185	156,855	581,350	2,535,000	29,360,255	152,800	904,900
Otoe	—	—	—	3,060,615	16,758,340	90,759,045	3,719,210	4,201,355
Pawnee	147,905	87,440	359,895	120,555	1,204,470	9,365,485	44,825	189,710
Perkins	10,630	201,885	6,370,390	169,205	1,373,655	18,223,945	31,505	537,125
Phelps	17,850	664,035	8,291,300	1,117,000	7,012,475	71,457,120	622,915	3,653,365
Pierce	217,180	1,459,210	8,690,385	556,200	4,627,590	39,327,590	65,500	737,505
Platte	—	1,339,650	16,866,245	8,277,860	40,222,160	241,822,925	2,430,320	20,595,430
Polk	49,775	576,108	6,503,440	198,805	2,716,765	23,799,780	219,120	1,019,375
Red Willow	287,881	613,050	9,320,895	1,858,987	10,971,601	79,757,618	344,890	5,896,908
Richardson	19,031	580,800	3,668,687	1,562,560	10,847,854	61,028,669	337,200	2,357,905
Rock	6,365	5,510	17,800	186,100	1,543,545	10,728,570	60,010	696,590
Saline	—	867,750	4,992,645	1,083,990	14,456,955	81,570,050	208,935	2,030,680
Sarpy	1,248,206	4,558,172	21,925,830	20,194,582	157,572,011	898,925,939	6,674,600	30,900,312
Saunders	—	3,751,190	12,550,600	1,934,630	12,661,505	84,334,970	410,290	4,050,150
Scotts Bluff	32,196	5,904	139,284	5,673,899	39,426,324	263,623,213	2,893,128	18,305,025
Seward	—	—	—	1,088,246	13,437,423	98,971,885	635,293	4,165,003
Sheridan	—	—	—	666,876	4,336,984	38,885,656	416,898	2,576,706
Sherman	53,105	109,125	1,662,625	112,015	1,270,295	11,274,640	5,510	309,940
Sioux	—	—	—	16,275	120,270	2,484,010	4,195	29,005
Stanton	142,325	2,871,680	15,544,175	196,360	2,114,655	15,945,760	—	368,385
Thayer	—	—	—	787,135	5,432,490	38,044,970	97,325	1,434,580
Thomas	—	—	—	70,400	367,740	2,551,065	3,610	70,655
Thurston	—	334,824	1,133,920	206,185	1,621,910	17,663,435	49,255	385,890
Valley	39,245	452,665	2,002,395	639,890	5,671,965	26,062,750	617,610	2,480,435
Washington	169,420	3,639,130	35,085,773	2,879,601	15,369,864	84,407,290	765,445	5,742,460
Wayne	123,355	1,095,180	5,078,410	498,860	5,973,745	51,627,565	236,700	—
Webster	69,730	29,790	118,320	195,715	2,391,015	20,636,855	81,600	531,405
Wheeler	—	—	—	48,795	206,150	1,550,740	8,915	53,490
York	—	1,740,921	8,713,789	1,313,892	15,380,343	106,217,498	836,204	6,750,787
State Total	**$13,374,265**	**$68,970,379**	**$441,753,815**	**$265,889,484**	**$2,342,077,839**	**$12,335,820,296**	**$237,118,513**	**$930,865,265**

Commercial Improvements	Indus. Land or Lot Unimproved	Indus. Land or Lot Improved	Industrial Improvements	Rec. Land or Lot Unimproved	Rec. Land or Lot Improved	Recreation Improvements	Total Non-Ag. Land and Improve.
$ 107,285,365	$ 282,455	$ 2,250,655	$ 25,058,935	$ —	$ —	$ —	$ 490,149,110
13,334,685	575	64,780	528,555	13,930	4,260	60,270	58,852,965
150,961	—	—	—	—	—	—	1,265,929
519,145	—	—	—	—	—	—	988,985
375,840	—	—	—	—	—	—	1,442,055
15,523,460	—	—	—	—	—	—	53,655,960
27,912,401	72,710	386,173	5,816,295	—	—	—	138,865,511
2,101,900	—	—	—	87,510	—	—	13,028,295
9,290,025	—	—	—	122,135	98,850	486,285	44,898,616
89,612,590	9,820	493,470	13,184,695	—	—	—	394,420,052
13,564,453	—	—	—	—	—	—	60,987,550
10,216,935	—	75,575	1,132,395	—	—	—	56,177,880
51,810,489	2,353,095	633,460	1,663,300	9,192,949	6,191,496	17,785,629	247,954,852
15,126,745	—	—	—	—	—	—	63,701,425
14,011,541	—	—	—	—	9,361	11,214	43,034,724
14,141,298	—	—	—	—	—	—	49,834,592
16,824,824	141,413	164,526	2,358,263	—	—	—	97,261,389
9,610,675	18,210	485,955	7,180,050	—	—	—	66,731,425
22,508,055	—	—	—	—	—	—	96,584,095
24,714,985	—	483,055	4,637,655	24,400	—	—	112,723,410
19,543,220	255	203,655	3,508,175	—	—	—	97,084,530
39,102,493	42,840	260,387	10,089,246	—	—	—	181,690,161
14,153,630	—	—	—	—	—	—	75,760,230
44,344,012	90,376	954,579	13,778,905	155,689	822,639	3,657,265	231,039,215
2,990,470	560	18,000	273,942	—	—	—	18,627,039
11,794,020	—	—	—	—	—	—	47,665,790
58,302,300	156,970	1,848,315	18,705,420	380,885	—	—	410,054,955
1,801,064,665	25,463,650	98,195,010	420,976,885	—	—	—	7,887,150,100
2,955,855	—	—	—	—	—	—	16,834,571
8,069,570	—	—	—	—	15,300	112,380	66,100,175
3,809,445	—	—	—	—	—	—	28,385,910
2,499,815	—	—	—	1,500	9,110	113,825	19,511,300
6,249,005	150	3,705	94,015	—	—	—	37,114,220
38,873,650	82,350	480,250	16,792,200	—	—	—	242,014,820
2,298,865	—	16,040	444,425	—	—	—	16,148,105
2,789,680	—	8,750	88,075	—	—	—	16,909,095
2,535,755	—	—	—	—	—	—	14,674,955
788,530	—	—	—	—	—	—	2,936,830
3,377,065	—	—	—	—	—	—	16,952,660
149,662,970	57,000	2,016,020	26,910,560	—	—	—	729,022,190
18,517,570	4,645	188,870	4,173,565	—	—	—	93,576,206
3,794,880	—	18,600	227,170	223,040	312,535	2,636,580	33,354,805
2,493,760	—	—	—	—	—	—	5,361,565
4,524,430	—	—	—	—	—	—	22,740,695
17,193,970	—	—	—	—	—	—	100,316,015
1,257,805	—	—	—	—	—	—	6,511,155
7,534,633	—	—	—	516,310	27,000	74,334	49,683,889
12,855,076	14,610	166,585	2,758,199	—	—	—	74,526,966
3,747,210	—	—	—	—	—	—	23,337,720
12,955,985	625	52,615	794,420	66,745	114,750	3,111,370	79,046,595
30,341,055	13,870	130,500	3,580,670	2,110,610	2,406,190	12,187,230	152,971,285
—	—	—	—	—	—	—	3,668,255
11,286,951	—	—	—	—	—	—	50,943,054
12,107,035	415,570	—	—	569,160	1,203,080	5,361,815	74,842,110
417,054,056	24,409,247	22,376,733	121,989,284	—	—	—	3,635,824,256
105,553,235	—	176,855	227,870	—	—	—	456,596,615
705,963	—	—	—	—	—	—	4,189,009
296,780	—	—	—	1,620	—	—	2,171,255
104,906,602	151,521	2,265,896	24,505,377	72,283	—	—	471,549,955
83,744	—	—	—	—	—	—	767,968
12,182,675	—	38,955	817,160	15,905	58,295	59,920	61,362,840
5,308,265	—	57,000	893,630	—	—	—	39,573,935
4,237,095	—	—	—	—	—	—	31,285,460
8,791,880	—	43,660	1,687,170	—	—	—	65,406,540
13,390,435	12,055	27,515	6,204,700	—	—	—	53,454,515
22,978,865	—	—	—	—	—	—	141,477,430
2,357,240	—	6,605	105,215	47,775	41,160	87,790	14,166,070
5,286,045	—	—	—	—	—	—	32,204,385
20,932,830	—	181,750	6,077,810	—	—	—	120,028,450
6,224,675	—	—	—	—	—	—	61,905,835
66,826,020	521,215	3,484,745	30,863,795	142,720	55,750	70,030	433,518,865
7,374,775	—	—	—	129,419	1,420	20,920	42,609,702
—	39,871,386	16,505	411,249	—	—	—	149,350,970
12,954,634	42,526	141,780	2,048,419	—	—	—	95,590,065
6,087,500	—	—	—	—	15,300	43,995	19,391,285
18,579,390	—	869,240	25,499,395	3,200	48,640	133,775	150,344,645
179,504,461	2,096,984	1,957,632	7,459,964	—	—	—	1,333,010,693
23,244,295	—	11,500	595,175	—	409,500	3,302,740	147,256,545
85,289,816	171,769	1,644,143	13,580,979	—	—	—	430,785,680
22,214,990	—	355,205	5,857,465	—	—	—	146,725,510
12,732,250	—	—	—	—	—	—	59,615,370
3,133,620	—	8,770	158,060	7,310	1,595	28,180	18,134,790
643,420	—	—	—	—	—	—	3,297,175
3,137,540	—	261,305	12,488,765	—	—	—	53,070,950
6,780,889	39,465	35,460	319,850	—	—	—	52,972,164
983,195	6,075	92,880	—	—	—	—	4,145,620
4,127,580	65	26,860	650,160	—	—	—	26,200,084
10,659,875	—	76,310	146,695	—	—	—	48,849,835
25,817,330	—	76,325	1,623,460	—	—	—	175,576,098
2,000,635	—	20,832,935	—	—	—	—	87,467,385
3,516,465	—	—	—	—	—	—	27,570,895
686,575	—	—	—	53,950	163,205	402,810	3,174,630
45,333,012	11,625	362,275	3,318,587	—	—	—	189,978,933
$4,084,379,399	$96,555,682	$165,028,369	$852,286,249	$13,939,045	$12,009,436	$49,748,357	$21,909,816,393

INDEX

A

Alcoholic Beverages Tax 5,61,62
Assessed Valuations
- County 78
- City 80
- History of State 76
- Set by State Board 88

Aviation Fuels Tax 5,61,68

B

Bingo, Lottery & Raffle Tax 8,71

C

Chronology of Tax Rates
- Alcoholic Beverages 62
- Lodging 70
- State Income and Sales 13

Cigarette Tax 5,61,63
Corporate Income Tax 4,17
- Analysis of Tax Returns 31
- Cash Receipts 30
- Rates 13,17

Corporate Organization and Qualification Fees 7
Corporate Occupation Tax 7,61
Credit for the Elderly 16,19
- Analysis of Tax Returns 28

Credit for Energy Source 16,19
- Analysis of Tax Returns 28

Credit for Nonhighway Motor Fuel 16,19
- Analysis of Tax Returns 27

Credit for Tax Paid Another State 16,19
- Analysis of Tax Returns 28

D

Documentary Stamp Tax 6,61

E

Estate Tax 8,61

F

Fire Marshall Tax 8,61
Food Sales Tax Credit 16
- Rates 13

Franchise Valuation 88

H

Homestead Exemption 74,78

I

In Lieu of Taxes, Public Power District 75,85
Income Tax Report 15
Individual Income Tax 4,15
- Cash Receipts 29
- Farmers, Fishermen, Ranchers 20
- Liability 18,26,27
- Rates 13,17
- Statistics 18

Insurance Premium Tax 6,61

L

Litter Fee Receipts 8,69
Local Option Revenue Act 4,34,56
Lodging Tax 8,70
Lottery & Raffle Tax 8,71

M

Mechanical Amusement Devices Tax 8,61
Mill Levies
- City 79
- County Average 78

Miscellaneous Tax Receipts 59,61
Motor Fuels Tax 4,59
- Six Year Analysis 65,66
- Gasohol 4,68
- Importing Dealers 67
- Special Fuels 67
- Interstate Motor Carriers 69

Motor Vehicle Registration Fees 7,61

N

Net Taxable Sales
- Business Classification 41,48
- County and City 35
- Motor Vehicle 40

O

Oil and Gas Severance Tax 6
Oil and Mineral Interest, Valuation of 90

P

Parimutuel Wagering Tax 6,61,64
Personal Income 3,9
- Per Capita 9
- Per Capita by County 11
- Total by County 11

Personal Property Tax Relief 73
Personal Property, Valuation of 89
- Business & Professional 91
- Miscellaneous Schedules 92

Property Tax 73
History of Total 76
Selected Taxes Levied 86
Tangible 77

R

Railroad Valuation 88
Real Estate Valuation 90
Agricultural 94
Rural 93
Urban 96
Revenue Sources, State 4

S

Sales and Use Tax 4,33
Business Classification 41,48
Cash Receipts 57
Cash Revenues 56
County and City 35
Motor Vehicle 40
Rates 13
Returned to Municipalities 56
State Funds Distributed to Local Government Subdivisions 12

T

Tax Revenue Per Capita, State 10

W

Withholding Tax 13,15
Cash Revenues 30

S4950-1-U

1986 ANNUAL REPORT

NEBRASKA DEPARTMENT OF REVENUE

Donald S. Leuenberger
State Tax Commissioner

4-545-86

NEBRASKA DEPARTMENT OF REVENUE

State Office Building
P.O. Box 94818
301 Centennial Mall South
Lincoln, Nebraska 68509-4818
Telephone: (402) 471-2971

Donald S. Leuenberger	State Tax Commissioner
Roger W. Hirsch	Deputy Tax Commissioner
Anne W. Erwin	Deputy Tax Commissioner
Donald D. Adams	Public & Governmental Affairs Counsel
Peter L. Andersen	Controller
Timothy A. Young	Personnel Manager
Jerald L. Buss	Administrator, Audit Division
M. Jean Andrew	Administrator, Charitable Gaming Division
James S. Harrington	Administrator, Field Services Division
Thomas J. Gillaspie	Administrator, Legal Division
Larry D. Worth	Administrator, Property Tax Division
Gary B. Heinicke	Administrator, Research Division
Leonard J. Sloup	Administrator, Revenue Operations Division
James E. Quinn	Administrator, Administrative Services Division
James J. Masonbrink	Administrator, Tax Policy Division

FOR NEBRASKA TAX ASSISTANCE CONTACT YOUR REGIONAL OFFICE
or in Nebraska Dial Toll Free Your Long Distance Access Number and 800-742-7474
If you are located outside Nebraska you must call 402-471-2971

SCOTTSBLUFF

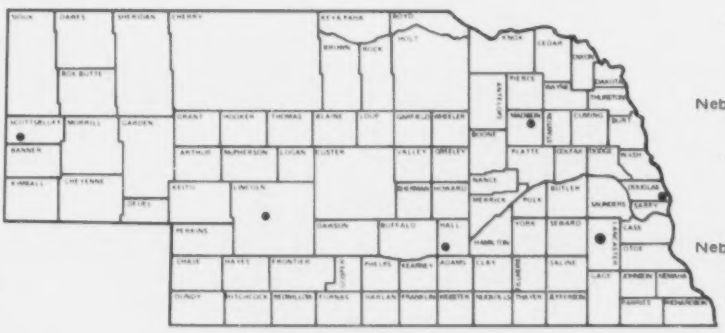
Panhandle State Office Complex
4500 Avenue I, Box 1500
Scottsbluff, Nebraska 69361
Telephone (308) 632-1200

NORTH PLATTE

Craft State Office Building
200 South Silber Street
North Platte, Nebraska 69101
Telephone (308) 532-8250

GRAND ISLAND

Suite 460
1811 West Second Street
Grand Island, Nebraska 68803
Telephone (308) 381-5725



NORFOLK

126 South Fourth Street
Norfolk, Nebraska 68701
Telephone (402) 371-1620

OMAHA

Nebraska State Office Building
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102
Telephone (402) 554-2065

LINCOLN

Nebraska State Office Building
301 Centennial Mall South
Lincoln, Nebraska 68509
Telephone (402) 471-2971

TABLE OF CONTENTS

GENERAL INFORMATION

Nebraska Department of Revenue Internal Organization . . . 1
Table 1 — State Revenue Sources . . . 4
Table 2 — Per Capita Income in Nebraska . . . 10
Total Personal Income in Nebraska . . . 10
Table 3 — 1985 State Tax Revenue per Capita . . . 11
Table 4 — State Funds Distributed to Local Government Subdivisions . . . 12
Table 5 — Chronology of Nebraska Income Tax Rates and Sales Tax Rates . . . 13

INCOME TAX

Income Tax Report . . . 15
Individual Income Tax Rates . . . 17
Corporate Income Tax Rates . . . 17
Table 1 — 1985 Individual Income Tax Statistics by County . . . 18
Table 2 — 1985 Farmers, Ranchers and Fishermen Income Tax Statistics . . . 20
Table 3 — Nebraska Individual Income Tax Liability by County . . . 21
Table 4 — Average Individual Tax Liability per Return for 1985 . . . 26
Per Capita Average Individual Income Tax Liability for 1985 . . . 26
Table 5 — Analysis of 1985 Nebraska Individual Income Tax Liability . . . 27
Table 6 — Analysis of 1985 Motor Fuel Tax Credit . . . 27
Table 7 — Analysis of 1985 Credit for Tax Paid to Another State . . . 28
Table 8 — Anaylsis of 1985 Elderly Tax Credits . . . 28
Table 9 — Analysis of 1985 Energy Source Tax Credits . . . 29
Table 10 — General Fund Individual Income Tax Cash Receipts . . . 29
Table 11 — 1986 Withholding Tax Cash Revenue . . . 30
Table 12 — General Fund Corporate Income Tax Cash Receipts . . . 30
Table 13 — Analysis of Corporate Income Tax Returns for 1985 . . . 31

SALES TAX

Sales Tax Report . . . 33
Table 1 — Total Net Taxable Sales and State Sales Tax . . . 35
Table 2 — Sales Tax on Motor Vehicles . . . 40
Table 3 — Sales Tax Statistics by Nebraska Business Classification . . . 41
Table 4 — Nebraska Business Classification Sales by County . . . 48
Table 5 — City Sales Tax Returned to Municipalities . . . 56
Table 6 — General Fund Sales Tax Cash Revenues . . . 57
Table 7 — General Fund Sales Tax Cash Receipts . . . 57

MISCELLANEOUS TAX

Miscellaneous Tax Report . . . 59
Table 1 — General Fund Miscellaneous Tax Cash Receipts . . . 61
Table 2 — Alcoholic Beverage Gallons and Revenue for 1986 . . . 62
Alcoholic Beverage Gallons and Revenue for 1970 — 1986 . . . 62
Table 3 — Nebraska Cigarette Tax Receipts . . . 63
Table 4 — Comparative Parimutuel Report . . . 64
Table 5 — Importing Dealers Net Taxable Gallons and Calculated Net Tax Due . . . 67
Table 6 — Special Fuels Net Taxable Gallons and Calculated Net Tax Due . . . 67
Table 7 — Aviation Fuels Net Taxable Gallons and Calculated Net Tax Due . . . 68
Table 8 — Gasohol Net Taxable Gallons and Calculated Net Tax Due . . . 68
Table 9 — Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due in 1986 . . . 69
Table 10 — Litter Fee Receipts . . . 69
Table 11 — Lodging Tax Returned to Counties for 1986 . . . 70
Table 12 — Bingo, Lottery, Raffle and Pickle Cards Distributor Tax Receipts . . . 71

PROPERTY TAX

Property Tax Report . . . 73
Table 1 — History of Assessed Valuation and Total Property Tax . . . 76
Table 2 — Tangible Property Taxes Levied . . . 77
Table 3 — Actual Valuation, Property Taxes Levied, Rate and Distributions of State Aid for 1986 . . . 78
Table 4 — Cities and Villages Valuations and Levies for 1986 . . . 79
Table 5 — Selected Property Taxes Levied for 1986 . . . 84
Table 6 — Distribution of Payments in Lieu of Taxes by Public Power Districts for 1986 . . . 86
Table 7 — Actual Value as Set by State Board of Equalization for 1986 . . . 87
Table 8 — Valuation of All Real Estate, Oil and Mineral Interest for 1986 . . . 88
Table 9 — Actual Value of Personal Property for 1986 . . . 89
Table 10 — Actual Value of Miscellaneous Schedules for 1986 . . . 90
Table 11 — Actual Value of Rural Real Estate for 1986 . . . 91
Table 12 — Actual Value of Agricultural Real Estate for 1986 . . . 92
Table 13 — Actual Value of Urban Real Estate for 1986 . . . 94

Index . . . 97

In 1986, 86.7 percent of all the revenues collected by the state were collected by the Nebraska Department of Revenue. Of these revenues the tax collections were $1,079.1 million, an increase of $96.4 million or 9.8 percent above 1985. The receipts from permits, fees, and licenses collected by the Nebraska Department of Revenue increased from 1985 by $0.2 million to $1.5 million.

More than three-quarters of the Department's tax collections in 1986 were from sales and income taxes. The individual income tax increased $35.1 million to $360.6 million in 1986, an increase of 10.8 percent from 1985. Corporation franchise or income tax collections were $59.9 million in 1986, up $7.7 million (14.8 percent) from the previous year. State sales and use tax collections for 1986 amounted to $364.5 million, including $41.0 million for sales tax on motor vehicles, an increase of $18.4 million or 5.3 percent above 1985.

ORGANIZATION

The Nebraska Department of Revenue implements the tax statutes in Nebraska and directly administers all major state tax revenues, with indirect authority over all other state revenues. The organization of the Department is such that separate divisions perform all similar operations, regardless of tax type.

There are nine functional divisions of the Nebraska Department of Revenue which work in concert toward the goal of efficient and economical administration of the Nebraska revenue laws.

ADMINISTRATION

Administration includes the State Tax Commissioner, Deputy Tax Commissioners, administrative staff, Public and Governmental Affairs Counsel, Controller, and Personnel Manager. The administrative staff provides support necessary for carrying out the duties of the State Tax Commissioner and Deputy Tax Commissioners.

The Controller is the chief accounting officer for the organization and is also responsible for preparation of the department's budget, the cashiering function, and the maintenance of internal control.

GENERAL Information

The Personnel Manager is responsible for the development and management of the department's policies and procedures involving employment practices, employee benefits, wage and salary administration, agency staffing, personal services budgeting, employee payroll services, and management training.

ADMINISTRATIVE SERVICES

The Administrative Services Division is responsible for the design, coordination, and scheduling of all data processing operations within the Department of Revenue and serves as the liaison between the agency and the Department of Administrative Services, Central Data Processing Division. The Systems Section analyzes new and existing tax programs and develops effective systems in accordance with statutory requirements and departmental policy. Constant awareness for possible implementation of technological advances in both computer software and hardware is a vital function of this division.

This division also provides office support services, forms management, and automated text processing and information management for the entire department and its regional offices. The services include purchasing of office supplies, security, telecommunication, transportation, forms and equipment inventory, office layout and design, and maintenance of the department's office machines and other equipment.

Coordination of design, production of all departmental forms, and information processing are major functions of Administrative Services Division.

AUDIT

The Audit Division initiates, implements, and controls all income, sales and use, motor fuels, excise, and property tax audits. Audit cases include not only Nebraska corporations and individuals, but also corporations domiciled in other states. Selected taxpayers are audited for all programs in which a tax liability may exist.

Coordinating the exchange of audit information with the Internal Revenue Service, the Multistate Tax Commission, and the revenue departments of other states is also a responsibility of this division.

CHARITABLE GAMING

The Charitable Gaming Division administers, regulates, and enforces bingo, lottery by pickle card, and lottery and raffle activities in Nebraska. The division is the newest addition to the Department, having been created by the legislature during the 1986 Legislative Session.

The Gaming Division's mission is to oversee all charitable gaming activities to ensure fair play, to collect the gaming revenues owed to the state, to prevent potential undesirable organizations or individuals from engaging in gaming activities, and, to provide information to the public on what is required to conduct a legal gaming activity.

Some of the functions performed by the division in carrying out its mission include: audits of licensees, field investigations, licensing review, development of necessary forms, regulations, and legislative proposals, representing the department at administrative hearings, and assisting the Attorney General's office and county attorneys in litigations involving gaming matters.

The division also develops and provides to the public informational materials outlining the statutory provisions and the reporting requirements for conducting gaming activities. In addition, training materials are developed for and presented to the public and law enforcement units.

FIELD SERVICES

The Field Services Division provides taxpayer assistance and tax collection services. It coordinates communication between taxpayers and the Nebraska Department of Revenue through regional offices in six cities in Nebraska. These offices also allow the Nebraska taxpayer convenient access to the Department and necessary forms, information, and assistance.

The Field Services Division assists and advises taxpayers, providing them with a better understanding of their rights and responsibilities in preparing returns for all tax programs. Field Services implements corrective measures when there are failures or irregularities in registration and reporting. Collection operations employ methods necessary to obtain payment of all delinquent taxes regardless of the program.

PROPERTY TAX

It is the responsibility of the Property Tax Division to supervise and assist in county administration of property taxes for local government. The division represents the department on appeals to the State Board of Equalization and Assessment and is responsible for drafting revenue rulings, regulations, and legislation for administration of local property tax.

The Property Tax Division also annually revises the Land Valuation and Cost Construction Manuals for state-wide use in appraisal of all property. Appraisal schools are conducted for county assessors, their staff, and the divisional staff. When

requested, technical information for county assessors, assistance to county boards, supervision of county appraisals, and mass appraisals are also supplied.

This division has direct responsibility for central valuation and assessment functions with regard to motor vehicles, airlines, and railroads.

RESEARCH

The Research Division collects and compiles statistical and bibliographical material for reports and statistical publications on Nebraska's revenue and maintains the research library. The division also analyzes the fiscal impact of legislative tax proposals and provides estimates of the potential revenue and expenditure effects.

The Research Division prepares state revenue estimates and cash flow projections for use by the Governor's office and Nebraska Legislature. These estimates are also used by the Nebraska Economic Forecasting Advisory Board at their meetings to set General Fund Revenue estimates.

REVENUE OPERATIONS

The Revenue Operations Division performs processing functions for all tax programs administered by the department. This division is comprised of the following five sections: Initial Operations, Clearance, Teleprocessing, Post Processing, and Correspondence. More than six million documents received annually must flow through the established processing cycle until they are permanently stored.

LEGAL

The Legal Division represents the Department of Revenue at formal tax hearings. The division provides assistance to the Nebraska Attorney General in litigation involving revenue issues and coordinates informal conferences resulting from audit assessments.

TAX POLICY

The Tax Policy Division drafts legislative proposals, implements new revenue laws, and monitors the resulting output to ensure efficient integration with the existing administrative system. The division provides legal advice to other divisions and coordinates the prepartion and revision of regulations, revenue rulings, contract forms, and departmental releases. The division also serves as the liaison between federal and local governments in revenue sharing functions.

STATISTICAL DATA

The major state revenue sources are described in Table 1. This description includes the basis and current rate of the tax, due dates of reports and payment, administration of the tax and the distribution of the tax collections.

Table 2 is a graphic representation of the per capita and total personal income in Nebraska for selected years from 1950 through 1986. Personal income is measured before the deduction of personal income or other personal taxes. Per capita personal income is total personal income divided by total population.

In Table 3, Nebraska's 1986 per capita tax revenue is compared with that of other states.

The various aid programs funded by the Legislature from state revenue sources during fiscal year 1985–1986 for the benefit of local political subdivisions are listed in Table 4.

Table 5 is a chronology of the state sales and income tax rates for Nebraska.

Table 1

State Revenue Sources

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Sales/Use Tax	The rate remained at 3½% of gross retail sales for calendar year 1986. The tax rate is set by the Legislature. (Additional local option taxes of ½%, 1%, or 1½% may be approved by city voters.)	Reports and payments due the 25th day of the month for each preceding monthly, quarterly, or annual reporting period.	Nebraska Department of Revenue	General Fund. Sales/use tax on motor vehicles, trailers, semi-trailers to Highway Allocation Fund.
Income Tax	Individuals – for 1986, 19% of adjusted federal income tax before credits. The tax rate is set by the Legislature for the current year. Corporation income tax for 1986 is 4.75% of the first $50,000 from Nebraska sources and 6.65% of of income over $50,000.	Returns and payments due on the federal return and payment dates. Withholding returns and payments due the last day of the month for each preceding quarterly reporting period and the 15th of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	General Fund
Motor Fuels	The motor vehicle fuels and special fuels basic tax rate is 12½ cents per gallon. Added to the basic motor fuels tax rate of 12½ cents is the variable excise tax rate. The variable excise tax rate as of January 1, 1986 was 5.3% and increased July 1, 1986 to 11.6% of the statewide average cost of motor fuels purchased by the state of Nebraska. The gasohol tax rate is 3 cents per gallon less than the motor vehicle fuels not containing a blend. The motor fuels, gasohol, and variable tax rates respectively for 1986 by quarter are as follows: Jan.-Mar. 17.2, 14.2, 4.7, Apr.-June 16.7, 13.7, 4.2, July-Sept. 19.0, 16.0, 6.5, Oct.-Dec. 17.1 14.1, 4.6.	Interstate motor carrier reports and payments due the last day of each month for the preceding month or quarterly period. All other returns and payments due on the 20th of each month for the preceding month.	Nebraska Department of Revenue	Two cent portion of all Motor Fuels to City and County Road Fund. Variable excise tax portion to Highway Cash Fund. Remainder to Highway Trust Fund.

Source	Basis -- Current Rate*	Due Date	Administered by	Distribution
Aviation Fuels Tax	Aircraft fuels for taxing purposes consists of aviation gasoline which is taxed at 5 cents per gallon and aviation jet fuel which is taxed at 3 cents per gallon. Aircraft fuels used for non-instructional purposes no longer qualifies for a refund. Aircraft fuels used for licensed aircraft schools is refundable.	Returns and payments due 20th of each month for preceding month.	Nebraska Department of Revenue	Department of Aeronautics Cash Fund.
Cigarette Tax	The cigarette tax rate for the period January 1 through February 28, 1986 is 18 cents on packages containing 20 or fewer cigarettes and 22½ cents on packages containing 25 cigarettes. The cigarette tax rate for the period March 1 through December 31, 1986 is 23 cents on packages containing 20 or fewer cigarettes and 28¾ cents on packages containing 25 cigarettes. The basic rate is 1.15 cents per cigarette.	Reports – tenth of each month for each preceding monthly period.	Nebraska Department of Revenue	General Fund – proceeds of 14 cents. One cent to Outdoor Recreation Cash Fund, 1 cent to Cancer Research Fund, $1,765,153 and $361,222 to the University and the State Colleges Buildings Renovation and Land Acquisition Fund, respectively; July 1, 1986 4 cents but not less than $4,414,000 to the University Facilities Construction Fund. Any remaining balance shall be placed in the Nebraska Capital Construction Fund.
Alcoholic Beverages Tax	Licenses – $5 to $1,000 based on classification of business and amount sold. Excise Tax – Rates are: beer, 20 cents per gallon; wines containing 14% or less alcohol, 75 cents per gallon; wine and other dilute alcoholic beverages containing more than 14% alcohol, $1.35 per gallon; alcohol and spirits, $2.90 per gallon.	Reports and payments 25th of each month for preceding month.	State Liquor Commission	General Fund. Licenses – Temporary School Fund.

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Severance and Conservation Tax	The severance tax is based on the value of oil and gas severed. The rate is 2% for stripper wells and 3% on nonstripper wells. The 1986 conservation rate is .15% on the value of oil and gas severed.	Reports and payments last of each month for preceding month in which resources were severed.	Nebraska Department of Revenue	From public school lands – Permanent School Fund. Other lands – 1% of gross tax receipts to Severance Tax Administration Fund. $500,000 to Energy Resource Fund, remainder to School Weatherization Fund.
Parimutuel Wagering Tax	The 1986 parimutuel tax was imposed at a rate of 4% on amounts wagered in excess of $7,000,000 for meets conducted on property on which the Nebraska State Fair is conducted. For meets commencing on or after January 1, 1986, amounts wagered in excess of $7,000,000 were taxed using the daily average parimutuel handle as reported for race meets conducted in 1985. Race meets having an average daily handle for the year which was less than 95% of the 1985 average daily parimutuel handle was taxed at the rate of 4%, race meets having an average daily handle for the year equal to or exceeding 95% but less than 100% of the 1985 average daily handle was taxed at a rate of 4½%, and for race meets having an average daily parimutuel handle which equalled or exceeded 100% of the 1985 average daily handle was taxed at a rate of 5%.	The last day of each month during each race meeting.	State Racing Commission, verified by Nebraska Department of Revenue	General Fund
Documentary Stamp Tax	$1.50 per $1,000 of value or fraction thereof.	Payment – affixation of stamps prior to recording.	Nebraska Department of Revenue; County Register of Deeds, then remitted to State Treasurer.	General Fund – 66 2/3%. County – 33 1/3%.

Source	Basis — Current Rate*	Due Date	Administered by	Distribution
Insurance Premium Tax	Domestic and Foreign Companies — (except fraternal beneficiary associations) 1% of the gross amount of direct writing premiums received by it during the preceding calendar year for business done in this state, 5/10 of 1% for group accident and health insurance, 7/10 of 1% for property and casualty insurance excluding sickness and accident.	Payment — March 1. Insurance Prepayment of Premium Tax — A quarterly prepayment of premium tax by all insurers with net tax liability for previous tax year equal to or greater than $4,000. The tax paid must equal 25% of total tax paid for preceding taxable year or 80% of the actual tax due for current taxable year. Payments are April 15, June 15, and Sept. 15.	Department of Insurance	Fifty percent to State General Fund. Fifty percent to Insurance Tax Fund of which 10% is distributed to counties 30% to incorporated municipalities, and 60% to school districts.
Motor Vehicle Registration Fees	Motor Vehicle — Private automobiles, rental automobiles, ambulances, and hearses — $15. Taxicabs — $6 plus $4 for each person the taxi is equipped to carry in addition to the driver. Motorcycles — $4.50. Mobile homes — $9 to $15. Self-propelled mobile homes — $18 to $42. Utility trailer — $1 per 1,000 lbs. gross weight up to 9,000, over 9,000 same as commercial trailers. Buses carrying 10 passengers or less — $6 plus $4 per seat. Buses carrying more than 10 passengers — $35 to $210. Commercial trucks — $18 to $810 plus 20% of applicable fees if gross weight exceeds 36 tons and truck is operated on roads other than interstates. Commercial trailers and semitrailers $1. Farm trucks, including truck-tractors used for farm purposes only — $18 to $55 plus $10 for every ton over 20 tons. Motor Carriers — $75 application fee for transportation of passengers or property for hire in intra-state commerce, plus not more than $40 for each vehicle. In addition to the registration fee is $1.50 charge per registration and a $1 issuance fee per registration.	Motor Vehicle — Annual payment with due date depending on vehicle purchase date. Motor Carrier — Payment January 1.	County Treasurers, then remitted to Department of Motor Vehicles.	Highway Trust Fund. $1.00 issuance fee retained by county. $1.50 fee to the Recreation Road Fund.

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Corporate Organization and Qualification Fees	$10,000 or less . . . $40 $10,001 to $25,000 . . . $70 $25,001 to $50,000 . . . $100 $50,001 to $75,000 . . . $150 $75,001 to $100,000 . . . $200 For capital stock in excess of $100,000, there is a charge of $2 for each additional $1,000, plus recording fee in the amount of $3 per page. Increase in capital stock, $10 plus $2 for each $1,000 of increase plus a recording fee in the amount of $3 per page. Foreign – certificate of authority – $100 plus recording fee of $3 per page plus $10 for a certificate. Limited partnership – $10 plus a recording fee of $3 per page for a domestic partnership and $10 plus a recording fee of $3 per page and $10 for a certificate for a foreign partnership. A page is a single side of a document.	Domestic – at times of incorporation or increase of capital stock Foreign – at time of qualification, domestication, or increase of capital stock. Limited partnership – at times of incorporation or organization.	Secretary of State	General Fund
Corporation Occupation Tax	Graduated from $13 for $10,000 or less, based on domestic paid up capital stock and foreign capital employed in Nebraska, to $11,995 for over $100,000,000. Foreign corporations is graduated from $26 for $10,000 or less to $15,000 for over $20,000,000.	Reports and payments – January 1.	Secretary of State	General Fund
Fire Marshall Tax	Gross premiums and assessments received for fire insurance less reinsurance and return premiums on all direct business received in the state are subject to taxation. Foreign and alien insurance companies pay ¾ of 1%; and domestic mutual companies and assessment associations pay 3/8 of 1%.	Payment – March 1.	Department of Insurance	Fire Insurance Tax Fund

Source	Basis – Current Rate*	Due Date	Administered by	Distribution
Estate Tax	Estate of resident decedents or non-resident decedents owning real property in Nebraska. The tax is the amount by which available federal credits for state death taxes exceeds inheritance taxes paid to all states and local governments.	Returns – When federal return is required; Payment – within 12 months after death.	Nebraska Department of Revenue	General Fund.
Mechanical Amusement Devices Tax	Operator's License – yearly rate of $250 or $20 per machine, if less than five machines. Occupation tax – $25 per machine operated during the taxable year.	Payment – July 1.	Nebraska Department of Revenue	General Fund
Litter Fee	0.015% of the gross proceeds derived from sales of specified products of businesses with more than $350,000 total sales of products subject to the litter fee.	Payment – Oct. 1.	Nebraska Department of Revenue	Nebraska Litter Reduction and Recycling Fund.
Lodging Tax	Consideration charge of 1% for occupancy of hotel/motel space. County option of ½%, 1%, 1½%, or 2%.	Reports and payments due the 25th day of the month for each preceding monthly reporting period.	Nebraska Department of Revenue	State Visitors' Promotion Cash Fund. County option returned to county.
Bingo, Lottery, and Raffle Tax	Bingo tax – 6% of the gross receipts. Pickle Cards – 2% of the pickle card unit gross proceeds. Lottery and Raffle Tax – 2% of the gross proceeds of each lottery having gross proceeds of more than $1,000 or raffle having gross proceeds of more than $5,000.	Reports and payments due the 30th day of the month for each preceding quarterly report-periods.	Nebraska Department of Revenue	General Fund

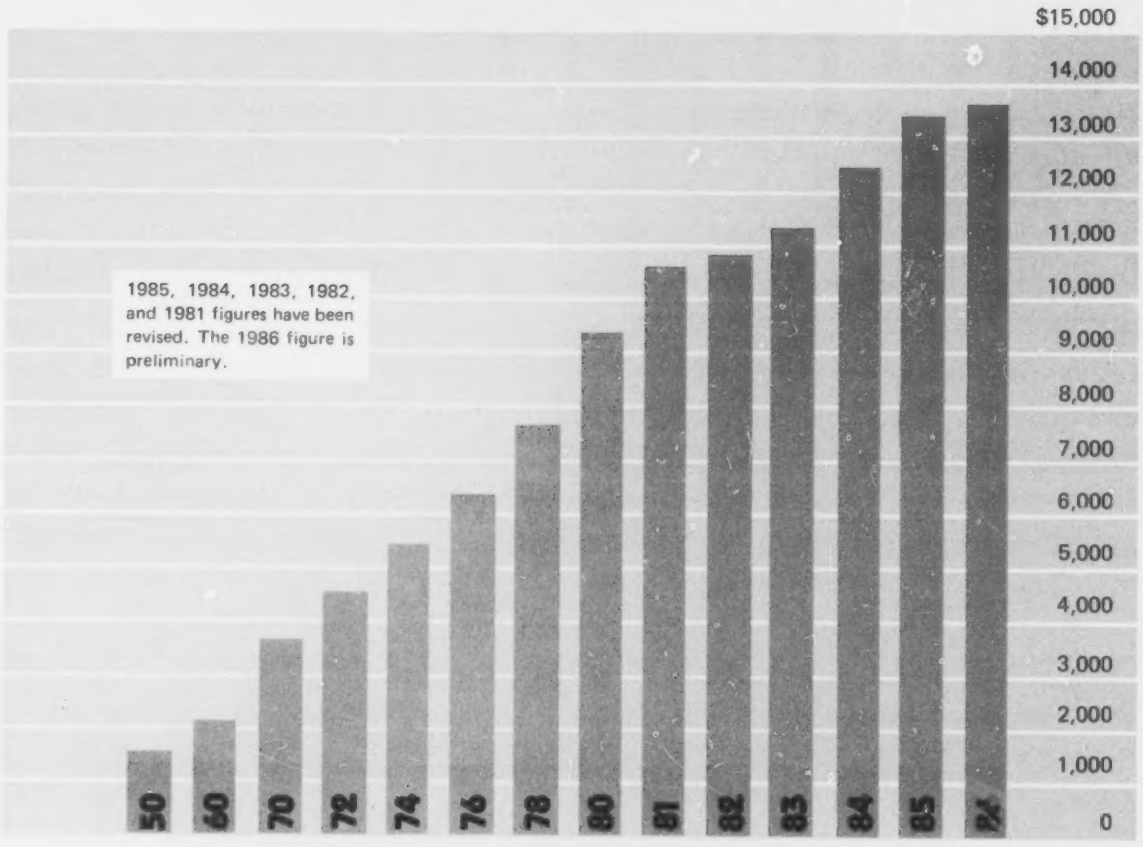
Miscellaneous State Taxes and Other Revenues

In additon to the taxes and fees mentioned above, Nebraska government receives money from numerous other minor sources. Various businesses and franchise taxes supply small amounts of revenue to the State General Fund each year. In addition to taxes, the state receives several million dollars annually from hundreds of nontax revenues. Included among these nontax revenue sources are various license, permit, and inspection fees; income from state lands, buildings, and equipment; and some private sources. An important source of money to the state is interest on the investment of state funds.

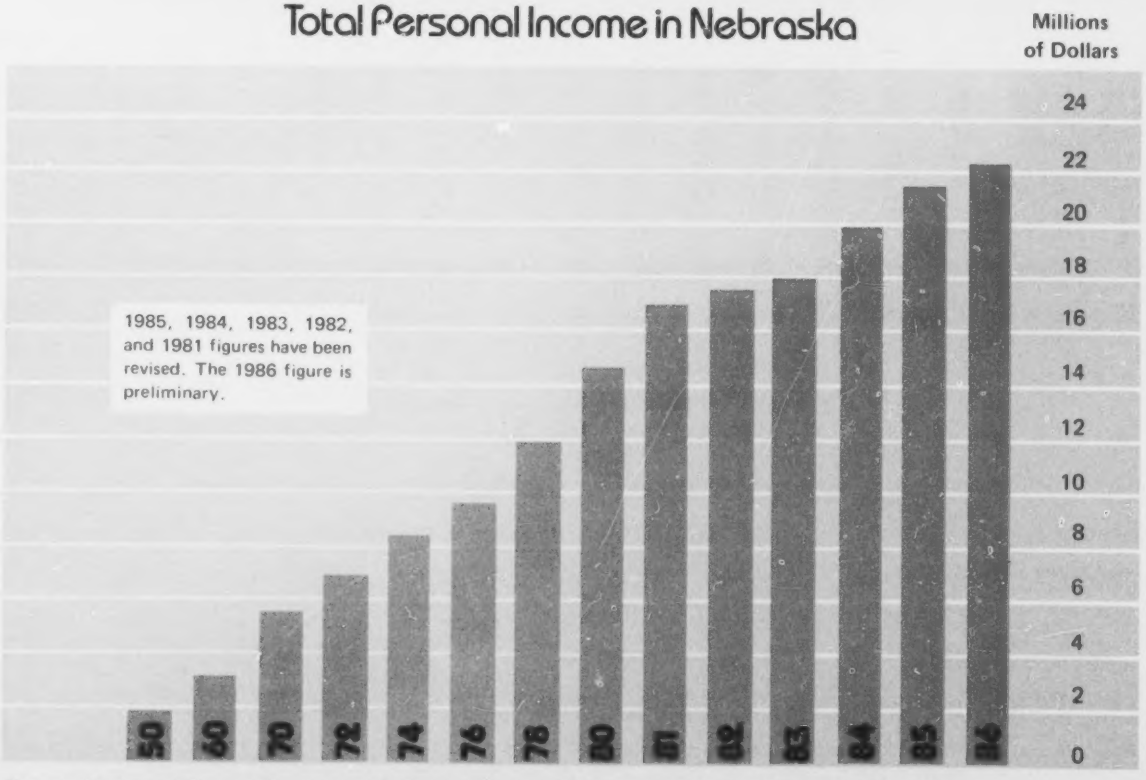
*Note: Current rates are as of June 1, 1987.

Table 2

Per Capita Personal Income in Nebraska



Total Personal Income in Nebraska



Source: *Survey of Current Business*, U.S. Department of Commerce, Bureau of Economic Analysis

1986 State Tax Revenue per Capita

RANK & STATE:	
1 Alaska	3,476.57
2 Wyoming	1,568.93
3 Hawaii	1,403.64
4 Delaware	1,394.42
5 Massachusetts	1,314.89
6 New York	1,279.96
7 Connecticut	1,203.14
8 Washington	1,169.46
9 Minnesota	1,162.42
10 Wisconsin	1,147.66
11 California	1,144.45
12 New Jersey	1,097.14
13 Nevada	1,088.58
14 Maryland	1,046.28
15 Michigan	1,018.50
16 New Mexico	988.59
17 Arizona	963.44
18 West Virginia	963.29
19 Maine	938.14
20 Vermont	923.33
21 Rhode Island	908.26
22 North Dakota	907.33
23 Pennsylvania	898.58
24 Oklahoma	895.50
25 North Carolina	881.33
26 Kentucky	862.75
27 Iowa	862.56
28 South Carolina	854.68
29 Illinois	848.33
30 Ohio	842.83
31 Virginia	837.50
32 Utah	819.72
33 Indiana	809.99
34 Louisiana	806.38
35 Georgia	805.55
36 Florida	781.17
37 Kansas	776.74
38 Arkansas	770.11
39 Montana	753.49
40 Idaho	742.51
41 Alabama	739.48
42 Mississippi	730.41
43 Colorado	717.59
44 Oregon	715.84
45 Missouri	712.22
46 **Nebraska**	700.49
47 Tennessee	681.23
48 Texas	666.87
49 South Dakota	570.26
50 New Hampshire	471.74

All State Average — $948.44

Source: State Tax Collections in 1986, Bureau of the Census

Note: State taxes only — Does not include local taxes.

Table 4

State Funds Distributed to Local Government Subdivisions

Categories of State Aid	Fiscal Year 1985–86
Homestead Exemptions	$ 33,142,000
Insurance Premium Distribution	14,001,586
Highway User Revenue Distribution	85,287,620
Aid to Natural Resource Districts	652,111
Aid to Municipalities	16,225,467
Aid to Counties	15,836,996
Aid to Technical Community Colleges	22,446,915
Annual Aid to Education	127,110,525
Special Education Payments	44,853,799
State Temporary School Fund	18,014,074
Construction Grants Program	2,002,254
Land and Water Conservation Fund	60,048
Airports (Aviation Fuel Taxes)	391,503
Resources Development Fund	630,539
TOTAL TAX DOLLARS DISTRIBUTED	**$380,655,437**

Chronology of Nebraska Income Tax Rates and Sales Tax Rates

Table 5

Effective Date	Individual Income Tax Rate (Percentage of Federal Income Tax)	Corporation Income Tax Rate[1]	Withholding Rate (Percentage of Federal Tax Withheld)	Nebraska Sales Tax Rate	Food Sales Tax Credit (Per Eligible Individual)
June 1, 1967	none	none	none	2½%	–0–
January 1, 1968[2]	10%	2%	10%	2½%	7.00
January 1, 1969[2]	10%	2%	10%	2%	7.00
January 1, 1970	13%	2.6%	12%	2½%	7.00
January 1, 1971	10%	2%	10%	2½%	7.00
January 1, 1972	15%	3%	10%	2½%	10.00
January 15, 1972	15%	3%	15%	2½%	10.00
January 1, 1973[3]	13%	3.25%	15%	2½%	10.00
July 1, 1973[3]	13%	3.25%	13%	2½%	10.00
January 1, 1974	11%	2.75%	11%	2½%	13.00
January 1, 1975[3]	12%	3% and 3.3%	10%	2½%	16.00
May 5, 1975[3]	12%	3% and 3.3%	11%	2½%	16.00
July 1, 1975[3]	12%	3% and 3.3%	13%	2½%	16.00
January 1, 1976[3]	17%	4.25% and 4.675%	15%	2½%	16.00
September 1, 1976[3]	17%	4.25% and 4.675%	17%	3%	16.00
January 1, 1977[3]	18%	4.5% and 4.95%	17%	3%	20.00
July 1, 1977[3]	18%	4.5% and 4.95%	18%	3½%	20.00
January 1, 1978	16%	4% and 4.4%	16%	3%	20.00
January 1, 1979	18%	4.5% and 4.95%	18%	3%	20.00
December 1, 1979	18%	4.5% and 4.95%	none	3%	20.00
January 1, 1980[3]	15%	3.75% and 4.125%	17%	3%	28.00
January 1, 1981	15%	3.75% and 4.125%	15%	3%	28.00
January 1, 1982[3]	18%	4.5% and 6.3%	15%	3%	28.00
May 1, 1982	18%	4.5% and 6.3%	15%	3½%	28.00
July 1, 1982	18%	4.5% and 6.3%	19%	3½%	28.00
January 1, 1983[3]	20%	5% and 7%	19%	3½%	21.00
July 1, 1983[4]	20%	5% and 7%	20%	4%	21.00
January 1, 1984[3]	19%	4.75% and 6.65%	20%	4%	–0–
April 1, 1984	19%	4.75% and 6.65%	20%	3½%	–0–
July 1, 1984	19%	4.75% and 6.65%	18%	3½%	–0–
January 1, 1985[3]	20%	5% and 7%	19%	3½%	–0–
January 1, 1986	19%	4.75% and 6.65%	19%	3½%	–0–
January 1, 1987	*	4.75% and 6.65%	19%	4%	–0–
March 1, 1987	*	4.75% and 6.65%	21%	4%	–0–

[1] The corporation franchise or income tax rate was 20% of the individual income tax rate from January 1, 1968, through December 31, 1972. From January 1, 1973 through December 31, 1974, the corporate tax rate was 25% of the individual rate. From January 1, 1975 through December 31, 1981 the corporate tax rate was 25% of the individual rate for the first $25,000 of taxable income and 27.5% of the individual rate for the excess over $25,000. Beginning on January 1, 1982, the corporate tax rate is 25% of the individual rate for the first $50,000 of taxable income and 35% of the individual rate for the excess over $50,000. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40¢ per $1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25%.

Beginning with tax year 1987, the corporation income tax rate is calculated as a percent of the primary individual rate. The primary individual rate is the second tier of the individual rate structure which, for tax year 1987, is 3.15%. The corporation rate on the first $50,000 of taxable income is 150.8% of the primary rate and 211% of the primary rate on the excess.

[2] The withholding rate effective June 25, 1968 was 10% or 9% if the Federal surcharge was withheld. This provision was effective until January 1, 1970.

[3] The individual income tax rate was changed during the tax year.

[4] The sales tax rate was changed by the State Board of Equalization to 4% for nine months to raise $30 million.

*** LB 773, 1987 Legislative Session, revised the Nebraska individual income tax effective with the 1987 tax year. The tax computations will begin with federal adjusted gross income, rather than federal tax liability. The rates range from 2.0 to 5.9 percent. For 1987, the personal exemption will be $1,100 and the standard deduction will be $2,530 for single taxpayers and $3,740 for couples filing jointly.**

INCOME tax

A constitutional amendment approved by the voters of Nebraska in November of 1966 abolished the property tax as a state revenue source and made way for the Nebraska Revenue Act of 1967 which established an income tax and a sales tax as the major state revenue sources. The sales and use tax became effective in 1967 and the income tax in 1968.

The state income tax includes individual, fiduciary, and corporate income taxes. The individual income tax is based on the income of individuals in Nebraska. The tax is figured as a percent of the federal income tax liability on that portion of income derived from Nebraska sources. Fiduciary income is based on the income of trusts and estates. The tax on fiduciaries is figured in the same manner as that on individuals. The corporation franchise or income tax is imposed on the income of corporations located or doing business in Nebraska. Unlike the individual and fiduciary income taxes, the corporate tax is figured as a percent of Nebraska income. Beginning on January 1, 1986, financial institutions are not subject to corporate income tax, but rather pay a franchise tax of 40 cents per $1,000 of average deposits, limited by the institution's net financial income multiplied by 3.25 percent.

Prior to tax year 1984, the income tax rate was set on or before November 15 of each year for the following calendar year by the State Board of Equalization and Assessment, and subject to review and change if necessary, by law. Beginning with tax year 1984, the Legislature sets the individual income tax rate.

The State Board of Equalization and Assessment set the individual income tax rate and the withholding rate at 10 percent for tax year 1968. The corporate tax rate was set by statute at 20 percent of the individual rate for the tax year 1968. For tax year 1983 the individual income tax rate was increased from 18 percent to 20 percent. The withholding rate was increased from 19 percent to 20 percent effective July 1, 1983. For tax year 1984 the individual income tax rate was decreased to 19 percent and effective July 1, 1984, the withholding rate was lowered to 18 percent. For tax year 1985 the tax rate was 20 percent and for tax year 1986 the tax rate is 19 percent.

Effective January 1, 1982 the corporate tax rate was changed to 25 percent of the individual income tax rate of the first $50,000 of taxable income and 35 percent of such rate on all taxable income in excess of $50,000.

Chronological histories of the rates for individuals and corporations are included on pages 13 and 17.

TAX CREDITS

One feature of the Revenue Act of 1967 which tied the sales and income taxes together was the food sales tax credit. The food sales tax credit allowed a refundable credit to each resident of Nebraska who was physically present in the state for more than half the calendar year, as a refund for the state sales tax paid on food purchases. In 1983 the Legislature exempted food from sales tax effective October 1, 1983, and abolished the food sales tax credit effective tax year 1984. For tax year 1983, a food sales tax credit of $21 was allowed. A history of the amount of the credit allowed per year is shown on page 13.

Refunds of tax paid on the purchase of non-highway use motor vehicle fuels are processed as refundable Nebraska income tax credits. This provision, called "Tax Credit" gasoline, was formerly known as "Ag Refund" gasoline.

A credit is allowed on the installed cost of a qualifying renewable energy source installed in Nebraska between January 1, 1982 and December 31, 1986. The maximum credit allowed for individuals is 25 percent of the cost up to a credit of $2,500. The unused portion of the credit may be carried forward and applied in the next two years. This credit is not based on the federal energy credit.

A credit for the elderly is allowed for Nebraska residents who filed for a federal elderly credit. The amount allowed is the lesser of 50 percent of the federal elderly credit or the Nebraska income tax. A copy of the federal schedules must accompany the Nebraska return, Form 1040N.

A credit is allowed for Nebraska residents for tax paid to another state, political subdivision of another state, or the District of Columbia. The credit is calculated per instructions on Nebraska Schedule II, Form 1040N.

The credit for tax paid to another state, the credit for the elderly, and the renewable energy source systems credit are nonrefundable credits and their total cannot exceed the Nebraska income tax.

STATISTICAL DATA

Tables 1 through 9 provide tax year 1985 statistical data on Nebraska's individual income tax compiled from the Nebraska Individual Income Tax Return, Form 1040N, as submitted by taxpayers. For this year, Nebraska's tax rate was 20 percent of the federal income tax liability. The amounts shown for Nebraska tax liabilities are calculated before applicable tax credits.

The federal adjusted gross income amounts listed may not be complete since some taxpayers do not report that information. Statistics from the returns that listed no figure for federal adjusted gross income are included in the first income classification of each table using levels of federal adjusted gross income. (See Table 5 footnote for breakdown).

The amount listed for federal income tax is the amount which is applicable for Nebraska purposes. It is also important to note that the amounts shown in the federal income tax column are liabilities before applicable federal credits or surcharges.

Data compiled from Form 1040N's filed by nonresidents and from certain returns which could not be allocated to a specific county is listed after the county totals. These amounts from nonresident and unallocated returns are included in the totals for the state.

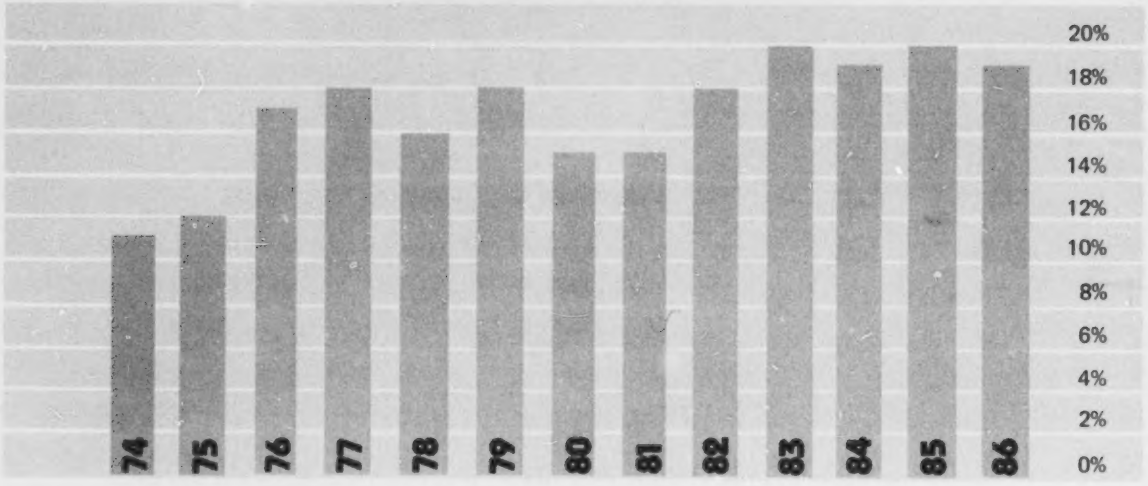
Table 2 is compiled from returns of only taxpayers who designated their main source of income as being derived from farming, ranching, or fishing. Any figure may include income from other sources.

For tables comparing calendar year General Fund receipts, the amounts shown are the taxes received during the specific processing period without regard to the tax year for which the liability was incurred.

Calendar years 1986 and 1985 withholding tax cash revenues are compared in Table 11. These cash revenue statistics are an accumulation of tax receipts attributable to the month for which the liability was incurred. The economic growth which occurred within the state is illustrated by these statistics.

An analysis of tax year 1985 corporate income tax returns by Nebraska taxable income classification is given in Table 13. Those amounts shown in the Nebraska taxable income column are tax liabilities before applicable tax credits.

Individual Income Tax Rates



Corporate Income Tax Rates

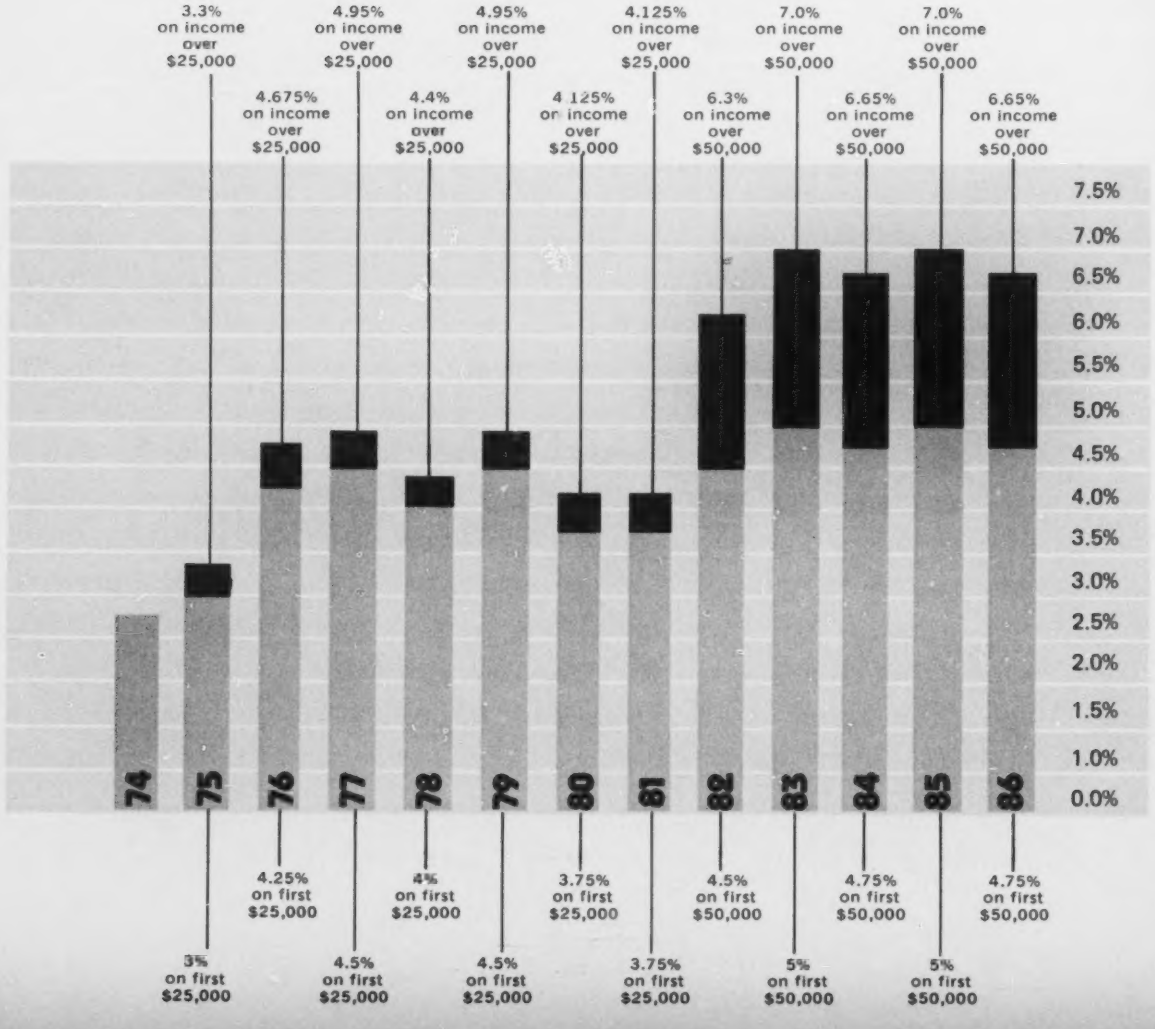


Table 1

1985 Individual Income Tax Statistics by County

Counties	Federal Adjusted Gross Income	Federal Income Tax	Nebraska Income Tax (Calculated)	Total Number of Returns	Returns With Tax Liability Number	Returns With Tax Liability Percent
Adams	$ 244,551,765	$ 31,605,895	$ 6,321,086	12,058	10,181	84.4%
Antelope	42,495,978	4,767,969	953,580	2,802	2,040	72.8
Arthur	1,577,141	133,188	26,637	148	91	61.5
Banner	2,924,450	323,240	64,645	205	130	63.4
Blaine	3,143,584	326,199	65,239	265	166	62.6
Boone	43,292,503	4,573,192	914,641	2,936	2,143	73.0
Box Butte	124,064,074	15,365,169	3,072,995	5,528	4,548	82.3
Boyd	14,606,208	1,354,680	270,935	1,264	802	63.4
Brown	22,388,432	2,398,091	479,624	1,552	1,121	72.2
Buffalo	260,776,358	29,693,551	5,938,623	13,950	11,420	81.9
Burt	47,702,525	4,791,274	958,236	3,220	2,352	73.0
Butler	56,291,079	5,863,941	1,172,766	3,642	2,776	76.2
Cass	152,220,335	17,558,109	3,511,591	7,864	6,532	83.1
Cedar	51,127,801	4,980,739	996,119	3,804	2,643	69.5
Chase	31,922,378	3,689,745	737,928	1,864	1,387	74.4
Cherry	32,508,977	3,728,983	745,793	2,323	1,605	69.1
Cheyenne	80,131,361	10,245,097	2,049,015	4,023	3,352	83.3
Clay	59,313,812	7,154,438	1,430,889	3,378	2,617	77.5
Colfax	65,330,829	6,897,382	1,379,454	4,305	3,199	74.3
Cuming	61,084,724	6,510,688	1,302,129	4,128	2,979	72.2
Custer	76,355,810	8,143,547	1,628,693	5,020	3,614	72.0
Dakota	116,316,121	12,542,447	2,508,467	6,413	5,210	81.2
Dawes	53,215,047	5,471,985	1,094,395	3,259	2,455	75.3
Dawson	147,080,422	16,590,568	3,318,077	8,319	6,591	79.2
Deuel	17,897,955	2,275,668	455,136	1,006	787	78.2
Dixon	33,911,310	3,214,299	642,855	2,567	1,765	68.8
Dodge	282,306,128	33,050,767	6,610,064	14,949	12,227	81.8
Douglas	4,451,830,949	628,557,126	125,710,314	184,938	160,754	86.9
Dundy	16,950,330	2,064,819	412,955	1,063	771	72.5
Fillmore	54,645,887	6,551,179	1,310,237	3,057	2,423	79.3
Franklin	26,734,798	3,054,845	610,968	1,728	1,273	73.7
Frontier	17,338,512	1,837,163	367,415	1,208	847	70.1
Furnas	45,356,248	5,595,330	1,119,054	2,835	2,054	72.5
Gage	160,803,079	18,570,839	3,714,108	8,965	7,260	81.0
Garden	16,883,068	2,033,973	406,788	1,061	824	77.7
Garfield	12,601,895	1,126,449	225,290	982	674	68.6
Gosper	13,080,169	1,443,717	288,736	717	569	79.4
Grant	6,855,703	772,878	154,571	483	348	72.0
Greeley	16,523,813	1,622,960	324,581	1,296	888	68.5
Hall	394,888,441	47,939,569	9,587,742	20,048	16,627	82.9
Hamilton	66,206,907	7,958,539	1,591,653	3,520	2,831	80.4
Harlan	22,133,490	2,370,060	474,014	1,406	1,019	72.5
Hayes	3,679,811	349,470	69,893	276	190	68.8
Hitchcock	26,573,843	3,034,827	606,958	1,555	1,201	77.2
Holt	68,264,077	6,902,239	1,380,422	4,843	3,442	71.1
Hooker	5,423,243	559,668	111,933	408	290	71.1
Howard	34,569,760	3,438,038	687,604	2,349	1,718	73.1
Jefferson	60,883,248	6,964,985	1,392,979	3,757	2,887	76.8
Johnson	30,840,480	2,989,071	597,813	2,087	1,569	75.2
Kearney	49,674,671	6,229,811	1,245,950	2,590	2,104	81.2
Keith	64,372,531	6,835,415	1,367,063	3,767	2,961	78.6
Keya Paha	3,889,279	344,282	68,852	388	206	53.1
Kimball	38,817,309	4,968,795	993,753	1,942	1,557	80.2
Knox	51,984,141	4,951,776	990,340	4,137	2,806	67.8
Lancaster	1,838,262,791	237,481,609	47,495,766	82,200	71,371	86.8
Lincoln	258,692,331	30,562,160	6,112,349	12,965	10,326	79.6
Logan	4,908,765	487,736	97,545	376	240	63.8
Loup	2,098,188	193,278	38,651	184	116	63.0
Madison	261,218,288	30,767,275	6,153,358	13,682	11,279	82.4
McPherson	2,240,241	208,109	41,620	193	110	57.0
Merrick	49,997,329	5,451,893	1,090,396	3,157	2,427	76.9
Morrill	31,211,272	3,228,979	645,792	2,088	1,503	72.0
Nance	24,129,190	2,484,056	496,815	1,627	1,212	74.5
Nemaha	53,189,490	6,148,472	1,229,671	2,902	2,276	78.4
Nuckolls	39,194,605	4,003,954	800,772	2,486	1,911	76.9
Otoe	103,219,562	11,575,268	2,314,988	5,712	4,639	81.2
Pawnee	18,629,971	1,751,720	350,336	1,420	990	69.7
Perkins	24,135,733	2,825,689	565,133	1,344	1,035	77.0
Phelps	82,355,176	10,384,714	2,076,928	4,108	3,347	81.5
Pierce	44,789,474	4,592,823	918,543	2,889	2,168	75.0
Platte	228,718,861	27,150,952	5,430,093	11,919	9,870	82.8
Polk	39,282,236	4,407,059	881,404	2,226	1,746	78.4
Red Willow	96,579,984	11,596,838	2,319,337	5,079	4,161	81.9
Richardson	63,769,389	6,857,266	1,371,417	4,166	3,140	75.4
Rock	10,807,488	1,016,334	203,258	861	565	65.6
Saline	103,972,336	13,861,270	2,772,202	5,482	4,455	81.3
Sarpy	432,977,337	53,353,514	10,670,574	19,794	17,026	86.0
Saunders	129,178,548	13,960,913	2,792,113	7,568	6,029	79.7
Scotts Bluff	262,415,681	29,972,084	5,994,352	14,467	11,568	80.0
Seward	106,121,503	12,397,928	2,479,549	5,494	4,512	82.1
Sheridan	41,208,299	4,281,660	856,329	2,843	1,962	69.0
Sherman	18,046,478	1,593,139	318,626	1,441	981	68.1
Sioux	4,179,770	450,421	90,086	320	207	64.7
Stanton	19,357,738	1,929,267	385,853	1,339	966	72.1
Thayer	47,186,012	5,055,168	1,011,019	2,921	2,239	76.7
Thomas	5,219,429	485,704	97,137	402	271	67.4
Thurston	25,153,421	2,413,184	482,631	1,781	1,208	67.8
Valley	33,596,703	3,420,559	684,109	2,215	1,663	75.1
Washington	116,137,248	13,343,479	2,668,671	5,842	4,807	82.3
Wayne	47,131,968	5,041,053	1,008,206	2,921	2,225	76.2
Webster	26,581,870	2,732,951	546,583	1,823	1,337	73.3
Wheeler	3,729,279	343,246	68,652	317	206	65.0
York	117,102,584	14,533,901	2,906,732	5,973	4,882	81.7
SubTotal	**$12,703,069,358**	**$1,604,664,299**	**$320,929,195**	**626,725**	**515,802**	**82.3**
Unallocated & Non-Resident	2,870,355,163	114,091,466	22,818,023	65,842	57,812	87.8
Total	**$15,573,424,521**	**$1,718,755,765**	**$343,747,218**	**692,567**	**573,614**	**82.8%**

Returns Without Tax Liability Number	Returns Without Tax Liability Percent	Motor Fuels Tax Credit	Tax Paid to Other States Tax Credit*	Elderly Credit*	Energy Credit*
1,877	15.6%	$ 25,262	$ 33,655	$ 4,128	$ 26,867
762	27.2	82,669	1,704	1,766	***
57	38.5	7,839	0	0	0
75	36.6	10,073	***	***	0
99	37.4	20,701	***	0	0
793	27.0	84,209	8,129	1,101	***
980	17.7	80,653	7,921	1,096	11,515
462	36.6	56,146	***	1,426	0
431	27.8	40,436	5,673	747	***
2,530	18.1	98,104	26,845	5,234	16,868
868	27.0	60,134	17,944	1,898	***
866	23.8	70,019	2,655	3,215	***
1,332	16.9	46,924	68,220	2,772	24,193
1,161	30.5	129,920	18,273	1,948	***
477	25.6	17,839	9,174	***	***
718	30.9	99,365	4,537	666	***
671	16.7	19,447	36,839	2,139	***
761	22.5	38,836	5,335	930	4,951
1,106	25.7	89,069	2,171	2,380	***
1,149	27.8	90,115	4,402	2,607	4,313
1,406	28.0	158,746	5,570	2,305	6,261
1,203	18.8	26,108	772,788	1,165	5,859
804	24.7	49,765	3,225	889	***
1,728	20.8	88,482	13,416	1,741	6,075
219	21.8	12,038	17,314	***	0
802	31.2	57,178	56,880	549	***
2,722	18.2	90,318	35,455	2,976	25,043
24,184	13.1	28,627	2,464,053	36,463	335,132
292	27.5	23,892	18,359	***	0
634	20.7	47,929	6,429	1,664	0
455	26.3	42,518	17,529	1,617	***
361	29.9	22,713	1,927	459	0
781	27.5	39,979	16,083	940	***
1,705	19.0	93,122	46,181	3,545	4,258
237	22.3	25,479	5,412	***	0
308	31.4	39,353	2,493	998	***
148	20.6	5,522	1,146	0	***
135	28.0	32,133	***	***	0
408	31.5	72,490	***	1,220	***
3,421	17.1	60,871	53,029	5,497	13,275
689	19.6	37,333	6,964	949	***
387	27.5	14,663	15,488	***	***
86	31.2	8,396	***	***	0
354	22.8	15,484	13,359	827	7,435
1,401	28.9	180,353	6,306	***	4,747
118	28.9	24,917	***	***	0
631	26.9	51,844	2,190	1,135	***
870	23.2	46,012	18,363	1,921	3,372
518	24.8	48,708	5,417	1,452	***
486	18.8	26,609	22,690	500	***
806	21.4	26,677	9,363	1,290	***
182	46.9	23,307	***	0	***
385	19.8	9,395	9,640	***	***
1,331	32.2	156,540	7,032	1,717	***
10,829	13.2	62,343	327,989	17,976	181,377
2,639	20.4	63,912	74,766	2,080	9,679
136	36.2	11,081	***	***	0
68	37.0	6,155	***	***	0
2,403	17.6	97,135	24,925	3,606	22,562
83	43.0	8,915	***	***	0
730	23.1	55,704	1,453	***	***
585	28.0	68,342	3,917	649	***
415	25.5	38,437	***	***	***
626	21.6	31,402	17,649	***	***
575	23.1	40,799	21,877	416	***
1,073	18.8	70,272	40,792	3,150	***
430	30.3	49,704	18,243	1,258	***
309	23.0	6,161	12,752	373	***
761	18.5	18,707	8,018	618	***
721	25.0	88,568	4,104	2,160	4,873
2,049	17.2	105,753	18,727	2,066	14,140
480	21.6	29,653	4,292	788	***
918	18.1	29,817	41,947	1,742	14,403
1,026	24.6	44,591	72,531	1,178	***
296	34.4	52,083	***	***	0
1,027	18.7	85,307	18,638	2,585	6,689
2,768	14.0	1[illegible],752	209,959	3,286	69,467
1,539	20.3	10[illegible],862	17,242	2,660	12,602
2,899	20.0	16[illegible],870	24,508	3,348	14,828
982	17.9	3[illegible],404	10,202	1,965	7,499
881	31.0	[illegible]1,872	***	***	***
460	31.9	54,920	3,380	1,381	***
113	35.3	14,321	***	***	0
373	27.9	29,305	2,629	514	***
682	23.3	54,798	17,529	1,496	***
131	32.6	17,380	***	***	***
573	32.2	40,810	13,342	849	***
552	24.9	50,153	2,625	853	***
1,035	17.7	37,077	52,342	1,474	7,126
696	23.8	59,747	12,137	1,278	5,583
486	26.7	41,156	5,404	757	***
111	35.0	25,495	***	0	***
1,091	18.3	35,741	18,895	984	4,076
110,923	**17.7**	**$4,794,764**	**$5,020,246**	**$173,695**	**$951,829**
8,030	12.2	27,597	144,159	1,953	7,689
118,953	**17.2%**	**$4,822,361**	**$5,164,405**	**$175,649**	**$959,518**

*Detail suppressed for confidentiality

Table 2

1985 Farmers, Ranchers, and Fishermen Income Tax Statistics

Counties	Federal Adjusted Gross	Federal Income Tax	Nebraska Income Tax (Calculated)	Returns With Liability	Total Farmer Returns	Percentage of the County Total for: Federal Adjusted Gross	Nebraska Income Tax	Returns With Liability	Total Number Returns
Adams	$ 11,595,139	$ 1,841,206	$ 368,241	396	551	4.7%	5.8%	3.9%	4.6%
Antelope	7,547,695	739,841	147,961	367	635	17.8	15.5	18.0	22.7
Aurthur	260,852	15,088	3,017	16	30	16.5	11.3	17.6	20.3
Banner	756,420	108,277	21,656	22	52	25.9	33.5	16.9	25.4
Blaine	701,163	84,875	16,976	30	63	22.3	26.0	18.1	23.8
Boone	8,823,290	907,970	181,602	399	674	20.4	19.9	18.6	23.0
Box Butte	6,065,164	873,923	174,783	216	362	4.9	5.7	4.7	6.5
Boyd	2,848,074	244,268	48,854	134	325	19.5	18.0	16.7	25.7
Brown	3,011,993	470,158	94,031	112	214	13.5	19.6	10.0	13.8
Buffalo	14,603,212	1,795,685	359,132	577	929	5.6	6.0	5.1	6.7
Burt	7,222,867	693,108	138,623	345	611	15.1	14.5	14.7	19.0
Butler	8,750,520	894,103	178,815	410	648	15.5	15.2	14.8	17.8
Cass	8,152,561	984,117	196,819	349	551	5.4	5.6	5.3	7.0
Cedar	9,565,750	767,178	153,432	489	985	18.7	15.4	18.5	25.9
Chase	6,432,090	916,109	183,217	237	408	20.1	24.8	17.1	21.9
Cherry	2,911,453	301,444	60,291	129	304	9.0	8.1	8.0	13.1
Cheyenne	9,611,243	1,402,475	280,494	335	438	12.0	13.7	10.0	10.9
Clay	14,286,649	2,096,403	419,283	503	725	24.1	29.3	19.2	21.5
Colfax	9,528,143	1,000,742	200,142	471	840	14.6	14.5	14.7	19.5
Cuming	7,919,116	682,338	136,477	413	801	13.0	10.5	13.9	19.4
Custer	10,341,294	1,289,424	257,878	401	801	13.5	15.8	11.1	16.0
Dakota	3,923,489	446,529	89,305	167	298	3.4	3.6	3.2	4.6
Dawes	2,409,760	227,756	45,551	129	253	4.5	4.2	5.3	7.8
Dawson	10,933,383	1,416,651	283,332	436	738	7.4	8.5	6.6	8.9
Deuel	2,617,015	341,316	68,264	106	141	14.6	15.0	13.5	14.0
Dixon	5,266,647	434,241	86,854	273	555	15.5	13.5	15.5	21.6
Dodge	12,598,827	1,270,235	254,049	597	983	4.5	3.8	4.9	6.6
Douglas	8,045,317	1,069,584	213,912	318	423	0.2	0.2	0.2	0.2
Dundy	2,363,320	333,819	66,760	93	189	13.9	16.2	12.1	17.8
Fillmore	10,307,639	1,315,368	263,077	407	601	18.9	20.1	16.8	19.7
Franklin	7,109,787	884,628	176,921	296	461	26.6	29.0	23.3	26.7
Frontier	2,411,566	216,561	43,312	128	264	13.9	11.8	15.1	21.9
Furnas	7,171,362	825,461	165,091	331	571	15.8	14.8	16.1	20.1
Gage	9,865,700	952,338	190,465	481	785	6.1	5.1	6.6	8.8
Garden	2,447,185	439,176	87,837	79	141	14.5	21.6	9.6	13.3
Garfield	1,547,374	116,888	23,374	74	167	12.3	10.4	11.0	17.0
Gosper	1,824,182	242,473	48,498	71	95	13.9	16.8	12.5	13.2
Grant	960,995	92,142	18,426	50	103	14.0	11.9	14.4	21.3
Greeley	3,615,356	376,684	75,335	164	325	21.9	23.2	18.5	25.1
Hall	10,570,495	1,529,099	305,823	375	554	2.7	3.2	2.3	2.8
Hamilton	12,393,811	1,747,108	349,411	426	609	18.7	22.0	15.0	17.3
Harlan	3,323,198	338,967	67,797	150	252	15.0	14.3	14.7	17.9
Hayes	893,501	80,867	16,172	46	92	24.3	23.1	24.2	33.3
Hitchcock	4,533,088	563,946	112,788	182	277	17.1	18.6	15.2	17.8
Holt	9,022,276	900,391	180,071	407	783	13.2	13.0	11.8	16.2
Hooker	827,219	101,677	20,334	32	68	15.3	18.2	11.0	16.7
Howard	4,972,879	508,286	101,657	228	404	14.4	14.8	13.3	17.2
Jefferson	6,395,769	803,285	160,658	256	456	10.5	11.5	8.9	12.1
Johnson	2,444,197	211,987	42,397	123	249	7.9	7.1	7.8	11.9
Kearney	10,457,264	1,670,453	334,084	356	489	21.1	26.8	16.9	18.9
Keith	4,777,190	595,031	119,005	189	307	7.4	8.7	6.4	8.1
Keya Paha	1,225,493	139,065	27,810	55	134	31.5	40.4	26.7	34.5
Kimball	3,510,407	534,095	106,821	119	176	9.0	10.7	7.6	9.1
Knox	6,991,511	571,992	114,403	388	840	13.4	11.6	13.8	20.3
Lancaster	10,406,814	1,425,468	285,096	413	610	0.6	0.6	0.6	0.7
Lincoln	5,606,758	611,658	122,332	234	449	2.2	2.0	2.3	3.5
Logan	722,748	84,987	16,996	32	72	14.7	17.4	13.3	19.1
Loup	287,753	22,366	4,471	18	29	13.7	11.6	15.5	15.8
Madison	11,210,484	1,340,916	268,185	484	811	4.3	4.4	4.3	5.9
McPherson	487,110	50,472	10,095	20	55	21.7	24.3	18.2	28.5
Merrick	8,155,198	908,836	181,772	353	580	16.3	16.7	14.5	18.4
Morrill	2,728,486	383,775	76,755	103	237	8.7	11.9	6.9	11.4
Nance	3,579,881	342,144	68,427	170	311	14.8	13.8	14.0	19.1
Nemaha	3,488,831	376,246	75,252	157	274	6.6	6.1	6.9	9.4
Nuckolls	4,618,055	427,806	85,560	217	363	11.8	10.7	11.4	14.6
Otoe	7,795,221	741,514	148,295	391	589	7.6	6.4	8.4	10.3
Pawnee	3,186,995	262,755	52,548	173	318	17.1	15.0	17.5	22.4
Perkins	5,719,784	695,560	139,111	213	320	23.7	24.6	20.6	23.8
Phelps	10,852,330	1,694,040	338,812	358	494	13.2	16.3	10.7	12.0
Pierce	6,607,587	696,214	139,240	286	510	14.8	15.2	13.2	17.7
Platte	13,425,065	1,422,700	284,538	608	979	5.9	5.2	6.2	8.2
Polk	10,235,844	1,348,273	269,649	384	520	26.1	30.6	22.0	23.4
Red Willow	4,515,225	615,316	123,064	181	314	4.7	5.3	4.3	6.2
Richardson	6,016,945	649,630	129,921	280	483	9.4	9.5	8.9	11.6
Rock	1,591,878	120,142	24,027	82	187	14.7	11.8	14.5	21.7
Saline	11,471,440	2,134,465	426,890	413	685	11.0	15.4	9.3	12.5
Sarpy	3,147,773	433,692	86,736	127	179	0.7	0.8	0.7	0.9
Saunders	10,421,928	1,129,297	225,856	481	772	8.1	8.1	8.0	10.2
Scotts Bluff	9,505,302	1,041,156	208,218	423	781	3.6	3.5	3.7	5.4
Seward	9,941,112	1,174,462	234,897	428	618	9.4	9.5	9.5	11.2
Sheridan	3,626,458	359,785	71,956	163	340	8.8	8.4	8.3	12.0
Sherman	2,826,335	229,442	45,887	134	299	15.7	14.4	13.7	20.7
Sioux	823,013	97,690	19,539	32	66	19.7	21.7	15.5	20.6
Stanton	2,171,733	190,547	38,105	111	232	11.2	9.9	11.5	17.3
Thayer	9,431,707	1,095,746	219,144	396	629	20.0	21.7	17.7	21.5
Thomas	465,490	41,117	8,222	26	56	8.9	8.5	9.6	13.9
Thurston	3,393,400	314,410	62,880	175	342	13.5	13.0	14.5	19.2
Valley	3,163,871	304,596	60,918	138	235	9.4	8.9	8.3	10.6
Washington	6,106,424	568,823	113,765	305	499	5.3	4.3	6.3	8.5
Wayne	4,151,401	354,909	70,982	213	426	8.8	7.0	9.6	14.6
Webster	4,354,508	465,433	93,097	201	349	16.4	17.0	15.0	19.1
Wheeler	660,728	60,031	12,004	33	64	17.7	17.5	16.0	20.2
York	18,012,530	2,567,680	513,526	622	826	15.4	17.7	12.7	13.8
Subtotal	**553,606,037**	**66,190,928**	**13,238,085**	**23,461**	**39,633**	**4.4**	**3.7**	**4.5**	**6.7**
Unallocated Non-resident	54,623,296	1,794,263	358,838	1,034	1,366	1.9	1.6	1.8	2.1
State Total	**$608,229,332**	**$67,985,191**	**$13,596,924**	**24,495**	**40,999**	**3.9%**	**4.0%**	**4.3%**	**5.9%**

Nebraska Individual Income Tax Liability by County

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Adams County				
Less Than $6,000	2,449	887	$ 33,157	0.5%
$ 6,000 — 12,000	2,414	2,172	240,378	3.8
$12,000 — 18,000	1,880	1,831	450,584	7.1
$18,000 — 30,000	2,901	2,882	1,374,225	21.8
$30,000 and Over	2,414	2,409	4,222,741	66.8
County Total	**12,058**	**10,181**	**$6,321,086**	**100.0%**
Antelope County				
Less Than $6,000	797	162	$ 4,122	0.4%
$ 6,000 — 12,000	681	569	51,037	5.3
$12,000 — 18,000	488	478	102,699	10.8
$18,000 — 30,000	530	525	229,618	24.1
$30,000 and Over	306	306	566,104	59.4
County Total	**2,802**	**2,040**	**$ 953,580**	**100.0%**
Arthur County**				
Less Than $6,000	58	11	$ 297	1.1%
$ 6,000 — 12,000	35	27	2,415	9.1
$12,000 — 16,000	20	19	3,303	12.4
$16,000 — 20,000	10	10	3,329	12.5
$20,000 and Over	25	24	17,293	64.9
County Total	**148**	**91**	**$ 26,637**	**100.0%**
Banner County				
Less Than $6,000	79	12	$ 293	0.5%
$ 6,000 — 12,000	38	31	2,683	4.1
$12,000 — 18,000	30	29	6,175	9.6
$18,000 — 30,000	33	33	14,751	22.8
$30,000 and Over	25	25	40,743	63.0
County Total	**205**	**130**	**$ 64,645**	**100.0%**
Blaine County				
Less Than $6,000	103	16	$ 678	1.0%
$ 6,000 — 12,000	62	53	3,922	6.0
$12,000 — 18,000	41	38	8,988	13.8
$18,000 — 30,000	42	42	21,379	32.8
$30,000 and Over	17	17	30,272	46.4
County Total	**265**	**166**	**$ 65,239**	**100.0%**
Boone County				
Less Than $6,000	846	194	$ 11,077	1.2%
$6,000 — $12,000	633	526	48,962	5.4
$12,000 — 18,000	533	507	120,781	13.2
$18,000 — 30,000	600	592	275,685	30.1
$30,000 and Over	324	324	458,136	50.1
County Total	**2,936**	**2,143**	**$ 914,641**	**100.0%**
Box Butte County				
Less Than $6,000	1,100	303	$ 15,417	0.5%
$ 6,000 — 12,000	846	708	73,831	2.4
$12,000 — 18,000	668	630	146,247	4.8
$18,000 — 30,000	1,137	1,133	572,486	18.6
$30,000 and Over	1,777	1,774	2,265,014	73.7
County Total	**5,528**	**4,548**	**$3,072,995**	**100.0%**
Boyd County				
Less Than $6,000	470	85	$ 4,459	1.6%
$ 6,000 — 12,000	342	274	22,568	8.3
$12,000 — 18,000	203	198	41,289	15.3
$18,000 — 30,000	162	159	73,091	27.0
$30,000 and Over	87	86	129,528	47.8
County Total	**1,264**	**802**	**$ 270,935**	**100.0%**
Brown County				
Less Than $6,000	491	131	$ 9,469	2.0%
$ 6,000 — 12,000	355	293	30,887	6.4
$12,000 — 18,000	285	273	60,729	12.7
$18,000 — 30,000	273	270	120,995	25.2
$30,000 and Over	148	148	257,544	53.7
County Total	**1,552**	**1,121**	**$ 479,624**	**100.0%**
Buffalo County				
Less Than $6,000	3,248	1,118	$ 43,136	0.7%
$ 6,000 — 12,000	2,722	2,408	253,872	4.3
$12,000 — 18,000	2,161	2,101	507,820	8.6
$18,000 — 30,000	3,104	3,086	1,485,838	25.0
$30,000 and Over	2,715	2,707	3,647,957	61.4
County Total	**13,950**	**11,420**	**$5,938,623**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Burt County				
Less Than $6,000	935	205	$ 5,099	0.5%
$ 6,000 — 12,000	722	612	55,707	5.8
$12,000 — 18,000	564	545	117,989	12.3
$18,000 — 30,000	613	609	284,468	29.7
$30,000 and Over	386	381	494,975	51.7
County Total	**3,220**	**2,352**	**$ 958,236**	**100.0%**
Butler County				
Less Than $6,000	957	253	$ 7,264	0.6%
$ 6,000 — 12,000	801	670	64,825	5.5
$12,000 — 18,000	614	593	139,355	11.9
$18,000 — 30,000	830	822	382,965	32.7
$30,000 and Over	440	438	578,357	49.3
County Total	**3,642**	**2,776**	**$1,172,766**	**100.0%**
Cass County				
Less Than $6,000	1,611	519	$ 21,377	0.6%
$ 6,000 — 12,000	1,446	1,251	132,471	3.8
$12,000 — 18,000	1,195	1,165	281,172	8.0
$18,000 — 30,000	1,949	1,936	938,607	26.7
$30,000 and Over	1,663	1,661	2,137,964	60.9
County Total	**7,864**	**6,532**	**$3,511,591**	**100.0%**
Cedar County				
Less Than $6,000	1,223	254	$ 9,516	1.0%
$ 6,000 — 12,000	910	740	68,990	6.9
$12,000 — 18,000	633	619	130,598	13.1
$18,000 — 30,000	685	678	295,859	29.7
$30,000 and Over	353	352	491,155	49.3
County Total	**3,804**	**2,643**	**$ 996,119**	**100.0%**
Chase County				
Less Than $6,000	495	97	$ 2,647	0.4%
$ 6,000 — 12,000	373	305	29,049	3.9
$12,000 — 18,000	278	273	60,504	8.2
$18,000 — 30,000	430	424	189,730	25.7
$30,000 and Over	288	288	455,998	61.8
County Total	**1,864**	**1,387**	**$ 737,928**	**100.0%**
Cherry County				
Less Than $6,000	795	176	$ 25,801	3.5%
$ 6,000 — 12,000	530	452	41,295	5.5
$12,000 — 18,000	382	367	81,436	10.9
$18,000 — 30,000	373	369	167,014	22.4
$30,000 and Over	243	241	430,247	57.7
County Total	**2,323**	**1,605**	**$ 745,793**	**100.0%**
Cheyenne County				
Less Than $6,000	808	253	$ 7,668	0.4%
$ 6,000 — 12,000	780	685	68,183	3.3
$12,000 — 18,000	638	624	142,059	6.9
$18,000 — 30,000	959	952	460,823	22.5
$30,000 and Over	838	838	1,370,282	66.9
County Total	**4,023**	**3,352**	**$2,049,015**	**100.0%**
Clay County				
Less Than $6,000	856	212	$ 9,470	0.7%
$ 6,000 — 12,000	656	565	59,151	4.1
$12,000 — 18,000	551	530	123,361	8.6
$18,000 — 30,000	756	752	359,698	25.1
$30,000 and Over	559	558	879,209	61.5
County Total	**3,378**	**2,617**	**$1,430,889**	**100.0%**
Colfax County				
Less Than $6,000	1,217	290	$ 7,396	0.5%
$ 6,000 — 12,000	910	755	71,200	5.2
$12,000 — 18,000	729	712	172,950	12.5
$18,000 — 30,000	934	930	431,123	31.3
$30,000 and Over	515	512	696,785	50.5
County Total	**4,305**	**3,199**	**$1,379,454**	**100.0%**
Cuming County				
Less Than $6,000	1,289	319	$ 9,969	0.8%
$ 6,000 — 12,000	840	693	69,454	5.3
$12,000 — 18,000	697	672	150,951	11.6
$18,000 — 30,000	882	876	400,727	30.8
$30,000 and Over	420	419	671,028	51.5
County Total	**4,128**	**2,979**	**$1,302,129**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Custer County				
Less Than $6,000	1,501	320	$ 11,698	0.7%
$ 6,000 — 12,000	1,088	903	78,837	4.9
$12,000 — 18,000	801	768	175,922	10.8
$18,000 — 30,000	1,006	1,000	456,595	28.0
$30,000 and Over	624	623	905,641	55.6
County Total	**5,020**	**3,614**	**$1,628,693**	**100.0%**
Dakota County				
Less Than $6,000	1,387	386	$ 11,032	0.4%
$ 6,000 — 12,000	1,211	1,050	107,742	4.3
$12,000 — 18,000	1,024	993	240,458	9.6
$18,000 — 30,000	1,664	1,656	759,286	30.3
$30,000 and Over	1,127	1,125	1,389,949	55.4
County Total	**6,413**	**5,210**	**$2,508,467**	**100.0%**
Dawes County				
Less Than $6,000	921	227	$ 9,518	0.9%
$ 6,000 — 12,000	671	582	55,864	5.1
$12,000 — 18,000	462	448	100,578	9.2
$18,000 — 30,000	685	680	316,781	28.9
$30,000 and Over	520	518	611,654	55.9
County Total	**3,259**	**2,455**	**$1,094,395**	**100.0%**
Dawson County				
Less Than $6,000	1,970	529	$ 30,713	0.9%
$ 6,000 — 12,000	1,543	1,301	126,000	3.8
$12,000 — 18,000	1,363	1,328	302,302	9.1
$18,000 — 30,000	2,113	2,106	988,614	29.8
$30,000 and Over	1,330	1,327	1,870,448	56.4
County Total	**8,319**	**6,591**	**$3,318,077**	**100.0%**
Deuel County				
Less Than $6,000	247	63	$ 1,768	0.4%
$ 6,000 — 12,000	224	196	17,509	3.8
$12,000 — 18,000	160	155	34,576	7.6
$18,000 — 30,000	219	217	101,456	22.3
$30,000 and Over	156	156	299,827	65.9
County Total	**1,006**	**787**	**$ 455,136**	**100.0%**
Dixon County				
Less Than $6,000	827	147	$ 3,783	0.6%
$ 6,000 — 12,000	593	489	45,611	7.1
$12,000 — 18,000	430	418	93,522	14.5
$18,000 — 30,000	497	491	219,245	34.1
$30,000 and Over	220	220	280,694	43.7
County Total	**2,567**	**1,765**	**$ 642,855**	**100.0%**
Dodge County				
Less Than $6,000	3,304	1,048	$ 34,885	0.5%
$ 6,000 — 12,000	2,810	2,429	251,730	3.8
$12,000 — 18,000	2,288	2,234	536,029	8.1
$18,000 — 30,000	3,846	3,820	1,830,072	27.7
$30,000 and Over	2,701	2,696	3,957,348	59.9
County Total	**14,949**	**12,227**	**$6,610,064**	**100.0%**
Douglas County				
Less Than $6,000	35,192	14,553	$ 638,094	0.5%
$ 6,000 — 12,000	33,341	30,770	3,593,762	2.9
$12,000 — 18,000	26,491	25,949	6,822,449	5.4
$18,000 — 30,000	38,599	38,325	19,529,020	15.5
$30,000 and Over	51,315	51,157	95,126,989	75.7
County Total	**184,938**	**160,754**	**$125,710,314**	**100.0%**
Dundy County				
Less Than $6,000	307	57	$ 1,487	0.4%
$ 6,000 — 12,000	244	209	19,412	4.7
$12,000 — 18,000	186	180	37,857	9.2
$18,000 — 30,000	207	207	99,328	24.0
$30,000 and Over	119	118	254,871	61.7
County Total	**1,063**	**771**	**$ 412,955**	**100.0%**
Fillmore County				
Less Than $6,000	734	217	$ 6,536	0.5%
$ 6,000 — 12,000	632	534	55,224	4.2
$12,000 — 18,000	512	500	118,328	9.1
$18,000 — 30,000	704	699	327,993	25.0
$30,000 and Over	475	473	802,156	61.2
County Total	**3,057**	**2,423**	**$1,310,237**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Franklin County				
Less Than $6,000	465	90	$ 2,660	0.4%
$ 6,000 — 12,000	416	347	32,593	5.3
$12,000 — 18,000	297	288	64,583	10.6
$18,000 — 30,000	359	357	173,439	28.4
$30,000 and Over	191	191	337,693	55.3
County Total	**1,728**	**1,273**	**$ 610,968**	**100.0%**
Frontier County				
Less Than $6,000	395	71	$ 2,063	0.6
$ 6,000 — 12,000	236	202	19,532	5.3
$12,000 — 18,000	200	197	43,800	11.9
$18,000 — 30,000	229	229	106,339	28.9
$30,000 and Over	148	148	195,681	53.3
County Total	**1,208**	**847**	**$ 367,415**	**100.0%**
Furnas County				
Less Than $6,000	812	149	$ 8,181	0.7%
$ 6,000 — 12,000	612	513	48,158	4.3
$12,000 — 18,000	498	486	109,315	9.8
$18,000 — 30,000	579	573	268,341	24.0
$30,000 and Over	334	333	685,059	61.2
County Total	**2,835**	**2,054**	**$1,119,054**	**100.0%**
Gage County				
Less Than $6,000	2,019	586	$ 15,898	0.4%
$ 6,000 — 12,000	1,766	1,537	153,548	4.1
$12,000 — 18,000	1,564	1,531	368,100	9.9
$18,000 — 30,000	2,141	2,134	1,012,293	27.3
$30,000 and Over	1,475	1,472	2,164,269	58.3
County Total	**8,965**	**7,260**	**$3,714,108**	**100.0%**
Garden County				
Less Than $6,000	276	81	$ 2,011	0.5%
$ 6,000 — 12,000	285	249	23,904	5.9
$12,000 — 18,000	162	158	34,584	8.5
$18,000 — 30,000	205	204	96,169	23.6
$30,000 and Over	133	132	250,120	61.5
County Total	**1,061**	**824**	**$ 406,788**	**100.0%**
Garfield County				
Less Than $6,000	316	70	$ 1,983	0.9%
$ 6,000 — 12,000	243	189	16,770	7.4
$12,000 — 18,000	186	181	39,477	17.5
$18,000 — 30,000	153	151	68,743	30.5
$30,000 and Over	84	83	98,317	43.7
County Total	**982**	**674**	**$ 225,290**	**100.0%**
Gosper County				
Less Than $6,000	158	39	$ 1,054	0.4%
$ 6,000 — 12,000	129	105	10,148	3.5
$12,000 — 18,000	126	122	26,032	9.0
$18,000 — 30,000	171	170	71,069	24.6
$30,000 and Over	133	133	180,433	62.5
County Total	**717**	**569**	**$ 288,736**	**100.0%**
Grant County				
Less Than $6,000	148	34	$ 975	0.6%
$ 6,000 — 12,000	133	112	9,679	6.2
$12,000 — 18,000	70	70	18,970	12.3
$18,000 — 30,000	82	82	39,367	25.5
$30,000 and Over	50	50	85,580	55.4
County Total	**483**	**348**	**$ 154,571**	**100.0%**
Greeley County				
Less Than $6,000	451	99	$ 2,738	0.8%
$ 6,000 — 12,000	298	249	23,382	7.2
$12,000 — 18,000	220	214	49,277	15.2
$18,000 — 30,000	233	232	107,547	33.1
$30,000 and Over	94	94	141,637	43.7
County Total	**1,296**	**888**	**$ 324,581**	**100.0%**
Hall County				
Less Than $6,000	4,342	1,469	$ 58,934	0.6%
$ 6,000 — 12,000	3,712	3,281	356,678	3.7
$12,000 — 18,000	3,148	3,063	765,604	8.0
$18,000 — 30,000	4,827	4,802	2,281,078	23.8
$30,000 and Over	4,019	4,012	6,125,448	63.9
County Total	**20,048**	**16,627**	**$9,587,742**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Hamilton County				
Less Than $6,000	799	235	$ 11,770	0.7%
$ 6,000 — 12,000	649	542	54,389	3.4
$12,000 — 18,000	582	569	125,040	7.9
$18,000 — 30,000	846	841	376,379	23.7
$30,000 and Over	644	644	1,024,075	64.3
County Total	**3,520**	**2,831**	**$1,591,653**	**100.0%**
Harlan County				
Less Than $6,000	396	73	$ 2,245	0.5%
$ 6,000 — 12,000	290	236	22,483	4.7
$12,000 — 18,000	248	239	54,585	11.5
$18,000 — 30,000	286	285	133,221	28.1
$30,000 and Over	186	186	261,480	55.2
County Total	**1,406**	**1,019**	**$ 474,014**	**100.0%**
Hayes County				
Less Than $6,000	87	13	$ 295	0.4%
$ 6,000 — 12,000	59	49	3,993	5.7
$12,000 — 18,000	61	59	12,155	17.4
$18,000 — 30,000	39	39	17,329	24.8
$30,000 and Over	30	30	36,121	51.7
County Total	**276**	**190**	**$ 69,893**	**100.0%**
Hitchcock County				
Less Than $6,000	358	67	$ 1,520	0.3%
$ 6,000 — 12,000	302	251	22,587	3.7
$12,000 — 18,000	302	294	66,773	11.0
$18,000 — 30,000	360	356	169,632	27.9
$30,000 and Over	233	233	346,446	57.1
County Total	**1,555**	**1,201**	**$ 606,958**	**100.0%**
Holt County				
Less Than $6,000	1,489	323	$ 14,932	1.1%
$ 6,000 — 12,000	1,141	948	89,110	6.5
$12,000 — 18,000	845	812	173,184	12.5
$18,000 — 30,000	891	883	392,135	28.4
$30,000 and Over	477	476	711,061	51.5
County Total	**4,843**	**3,442**	**$1,380,422**	**100.0%**
Hooker County				
Less Than $6,000	128	32	$ 1,729	1.5%
$ 6,000 — 12,000	105	86	6,911	6.2
$12,000 — 18,000	72	69	15,169	13.5
$18,000 — 30,000	71	71	33,887	30.3
$30,000 and Over	32	32	54,237	48.5
County Total	**408**	**290**	**$ 111,933**	**100.0%**
Howard County				
Less Than $6,000	685	149	$ 4,276	0.6%
$ 6,000 — 12,000	490	419	38,410	5.6
$12,000 — 18,000	421	405	89,717	13.0
$18,000 — 30,000	501	495	229,355	33.4
$30,000 and Over	252	250	325,846	47.4
County Total	**2,349**	**1,718**	**$ 687,604**	**100.0%**
Jefferson County				
Less Than $6,000	959	244	$ 6,741	0.5%
$ 6,000 — 12,000	825	695	68,662	4.9
$12,000 — 18,000	684	666	158,098	11.3
$18,000 — 30,000	825	819	393,987	28.3
$30,000 and Over	464	463	765,491	55.0
County Total	**3,757**	**2,887**	**$1,392,979**	**100.0%**
Johnson County				
Less Than $6,000	549	123	$ 4,624	0.8%
$ 6,000 — 12,000	477	406	39,095	6.5
$12,000 — 18,000	414	399	93,470	15.6
$18,000 — 30,000	431	428	200,167	33.5
$30,000 and Over	216	213	260,457	43.6
County Total	**2,087**	**1,569**	**$ 597,813**	**100.0%**
Kearney County				
Less Than $6,000	578	169	$ 11,691	0.9%
$ 6,000 — 12,000	451	392	40,522	3.3
$12,000 — 18,000	444	432	102,943	8.3
$18,000 — 30,000	622	617	290,881	23.3
$30,000 and Over	495	494	799,913	64.2
County Total	**2,590**	**2,104**	**$1,245,950**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Keith County				
Less Than $6,000	941	289	$ 8,230	0.6%
$ 6,000 — 12,000	754	638	67,133	4.9
$12,000 — 18,000	645	616	135,064	9.9
$18,000 — 30,000	849	843	389,021	28.4
$30,000 and Over	578	575	767,615	56.2
County Total	**3,767**	**2,961**	**$1,367,063**	**100.0%**
Keya Paha County				
Less Than $6,000	177	24	$ 1,255	1.8%
$ 6,000 — 12,000	87	58	5,165	7.5
$12,000 — 18,000	65	65	13,757	20.0
$18,000 — 30,000	45	45	21,349	31.0
$30,000 and Over	14	14	27,326	39.7
County Total	**388**	**206**	**$ 68,852**	**100.0%**
Kimball County				
Less Than $6,000	461	128	$ 3,779	0.4%
$ 6,000 — 12,000	321	276	27,185	2.7
$12,000 — 18,000	280	275	64,928	6.5
$18,000 — 30,000	463	463	218,546	22.0
$30,000 and Over	417	415	679,315	68.4
County Total	**1,942**	**1,557**	**$ 993,753**	**100.0%**
Knox County				
Less Than $6,000	1,435	294	$ 8,096	0.8%
$ 6,000 — 12,000	964	819	77,626	7.9
$12,000 — 18,000	757	724	159,811	16.1
$18,000 — 30,000	674	665	303,888	30.7
$30,000 and Over	307	304	440,919	44.5
County Total	**4,137**	**2,806**	**$ 990,340**	**100.0%**
Lancaster County				
Less Than $6,000	15,230	6,401	$ 207,549	0.4%
$ 6,000 — 12,000	14,912	13,496	1,584,300	3.4
$12,000 — 18,000	12,346	11,997	3,144,463	6.6
$18,000 — 30,000	18,353	18,193	9,074,980	19.1
$30,000 and Over	21,359	21,284	33,484,474	70.5
County Total	**82,200**	**71,371**	**$47,495,766**	**100.0%**
Lincoln County				
Less Than $6,000	3,013	895	$ 33,560	0.5%
$ 6,000 — 12,000	2,407	2,002	193,775	3.2
$12,000 — 18,000	1,700	1,622	365,945	6.0
$18,000 — 30,000	2,779	2,751	1,313,745	21.5
$30,000 and Over	3,066	3,056	4,205,324	68.8
County Total	**12,965**	**10,326**	**$6,112,349**	**100.0%**
Logan County				
Less Than $6,000	132	17	$ 388	0.4%
$ 6,000 — 12,000	91	72	6,327	6.5
$12,000 — 18,000	54	52	10,285	10.5
$18,000 — 30,000	61	61	29,057	29.8
$30,000 and Over	38	38	51,488	52.8
County Total	**376**	**240**	**$ 97,545**	**100.0%**
Loup County				
Less Than $6,000	71	15	$ 433	1.1%
$ 6,000 — 12,000	54	44	3,487	9.0
$12,000 — 18,000	21	20	4,282	11.1
$18,000 — 30,000	23	22	9,230	23.9
$30,000 and Over	15	15	21,219	54.9
County Total	**184**	**116**	**$ 38,651**	**100.0%**
Madison County				
Less Than $6,000	2,951	953	$ 35,716	0.6%
$ 6,000 — 12,000	2,615	2,294	245,257	4.0
$12,000 — 18,000	2,199	2,141	506,992	8.2
$18,000 — 30,000	3,241	3,220	1,524,751	24.8
$30,000 and Over	2,676	2,671	3,840,642	62.4
County Total	**13,682**	**11,279**	**$6,153,358**	**100.0%**
McPherson County				
Less Than $6,000	75	7	$ 207	0.5%
$ 6,000 — 12,000	39	25	2,291	5.5
$12,000 — 18,000	38	37	7,344	17.6
$18,000 — 30,000	24	24	11,635	28.0
$30,000 and Over	17	17	20,144	48.4
County Total	**193**	**110**	**$ 41,620**	**100.0%**

Continued — Table 3

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Merrick County				
Less Than $6,000	842	228	$ 7,026	0.6%
$ 6,000 — 12,000	696	597	58,652	5.4
$12,000 — 18,000	537	524	121,651	11.2
$18,000 — 30,000	679	676	313,206	28.7
$30,000 and Over	403	402	589,861	54.1
County Total	**3,157**	**2,427**	**$1,090,396**	**100.0%**
Morrill County				
Less Than $6,000	614	107	$ 6,575	1.0%
$ 6,000 — 12,000	463	393	36,160	5.6
$12,000 — 18,000	335	328	69,822	10.8
$18,000 — 30,000	402	401	188,559	29.2
$30,000 and Over	274	274	344,676	53.4
County Total	**2,088**	**1,503**	**$ 645,792**	**100.0%**
Nance County				
Less Than $6,000	445	94	$ 2,563	0.5%
$ 6,000 — 12,000	355	298	29,197	5.9
$12,000 — 18,000	316	309	72,839	14.7
$18,000 — 30,000	343	343	161,940	32.6
$30,000 and Over	168	168	230,276	46.3
County Total	**1,627**	**1,212**	**$ 496,815**	**100.0%**
Nemaha County				
Less Than $6,000	717	190	$ 5,905	0.5%
$ 6,000 — 12,000	526	444	41,533	3.4
$12,000 — 18,000	491	477	113,513	9.2
$18,000 — 30,000	613	611	288,343	23.4
$30,000 and Over	555	554	780,377	63.5
County Total	**2,902**	**2,276**	**$1,229,671**	**100.0%**
Nuckolls County				
Less Than $6,000	627	167	$ 7,558	1.0%
$ 6,000 — 12,000	555	456	41,939	5.2
$12,000 — 18,000	443	431	95,874	12.0
$18,000 — 30,000	553	549	258,070	32.2
$30,000 and Over	308	308	397,331	49.6
County Total	**2,486**	**1,911**	**$ 800,772**	**100.0%**
Otoe County				
Less Than $6,000	1,206	320	$ 8,245	0.4%
$ 6,000 — 12,000	1,156	1,009	100,471	4.3
$12,000 — 18,000	983	952	231,492	10.0
$18,000 — 30,000	1,383	1,375	651,873	28.2
$30,000 and Over	984	983	1,322,907	57.1
County Total	**5,712**	**4,639**	**$2,314,988**	**100.0%**
Pawnee County				
Less Than $6,000	447	82	$ 3,170	0.9%
$ 6,000 — 12,000	373	318	28,377	8.1
$12,000 — 18,000	255	247	52,914	15.1
$18,000 — 30,000	223	222	100,082	28.6
$30,000 and Over	122	121	165,793	47.3
County Total	**1,420**	**990**	**$ 350,336**	**100.0%**
Perkins County				
Less Than $6,000	324	73	$ 6,725	1.2%
$ 6,000 — 12,000	255	212	18,018	3.2
$12,000 — 18,000	236	223	50,942	9.0
$18,000 — 30,000	301	299	137,091	24.3
$30,000 and Over	228	228	352,357	62.3
County Total	**1,344**	**1,035**	**$ 565,133**	**100.0%**
Phelps County				
Less Than $6,000	898	285	$ 7,700	0.4%
$ 6,000 — 12,000	710	593	62,997	3.0
$12,000 — 18,000	659	635	152,043	7.3
$18,000 — 30,000	961	956	445,626	21.5
$30,000 and Over	880	878	1,408,562	67.8
County Total	**4,108**	**3,347**	**$2,076,928**	**100.0%**
Pierce County				
Less Than $6,000	777	179	$ 3,735	0.4%
$ 6,000 — 12,000	621	514	48,842	5.3
$12,000 — 18,000	501	487	109,742	12.0
$18,000 — 30,000	627	625	284,246	30.9
$30,000 and Over	363	363	471,978	51.4
County Total	**2,889**	**2,168**	**$ 918,543**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Platte County				
Less Than $6,000	2,588	887	$ 27,691	0.5%
$ 6,000 — 12,000	2,093	1,819	194,062	3.6
$12,000 — 18,000	2,017	1,966	488,981	9.0
$18,000 — 30,000	2,875	2,857	1,371,850	25.3
$30,000 and Over	2,346	2,341	3,347,509	61.6
County Total	**11,919**	**9,870**	**$5,430,093**	**100.0%**
Polk County				
Less Than $6,000	507	138	$ 4,997	0.6%
$ 6,000 — 12,000	434	343	32,394	3.7
$12,000 — 18,000	384	367	85,687	9.7
$18,000 — 30,000	533	532	248,069	28.1
$30,000 and Over	368	366	510,257	57.9
County Total	**2,226**	**1,746**	**$ 881,404**	**100.0%**
Red Willow County				
Less Than $6,000	1,131	369	$ 16,117	0.7%
$ 6,000 — 12,000	943	821	82,528	3.6
$12,000 — 18,000	815	788	191,239	8.2
$18,000 — 30,000	1,215	1,210	565,125	24.4
$30,000 and Over	975	973	1,464,328	63.1
County Total	**5,079**	**4,161**	**$2,319,337**	**100.0%**
Richardson County				
Less Than $6,000	1,112	279	$ 11,842	0.9%
$ 6,000 — 12,000	1,033	876	81,448	5.9
$12,000 — 18,000	694	664	149,620	10.9
$18,000 — 30,000	835	830	390,625	28.5
$30,000 and Over	492	491	737,882	53.8
County Total	**4,166**	**3,140**	**$1,371,417**	**100.0%**
Rock County				
Less Than $6,000	301	56	$ 1,277	0.6%
$ 6,000 — 12,000	216	170	15,094	7.4
$12,000 — 18,000	139	135	30,257	14.9
$18,000 — 30,000	137	136	62,944	31.0
$30,000 and Over	68	68	93,686	46.1
County Total	**861**	**565**	**$ 203,258**	**100.0%**
Saline County				
Less Than $6,000	1,236	402	$ 18,520	0.6%
$ 6,000 — 12,000	1,059	902	87,851	3.2
$12,000 — 18,000	883	858	206,971	7.5
$18,000 — 30,000	1,350	1,341	660,398	23.8
$30,000 and Over	954	952	1,798,461	64.9
County Total	**5,482**	**4,455**	**$2,772,202**	**100.0%**
Sarpy County				
Less Than $6,000	4,138	1,678	$ 56,395	0.5%
$ 6,000 — 12,000	3,483	3,266	382,166	3.6
$12,000 — 18,000	2,694	2,643	662,498	6.2
$18,000 — 30,000	4,057	4,035	1,936,090	18.2
$30,000 and Over	5,422	5,404	7,633,425	71.5
County Total	**19,794**	**17,026**	**$10,670,574**	**100.0%**
Saunders County				
Less Than $6,000	1,773	506	$ 19,927	0.7%
$ 6,000 — 12,000	1,607	1,379	144,091	5.2
$12,000 — 18,000	1,262	1,226	291,259	10.4
$18,000 — 30,000	1,729	1,723	818,043	29.3
$30,000 and Over	1,197	1,195	1,518,793	54.4
County Total	**7,568**	**6,029**	**$2,792,113**	**100.0%**
Scotts Bluff County				
Less Than $6,000	3,347	963	$ 36,505	0.6%
$ 6,000 — 12,000	2,961	2,532	256,683	4.3
$12,000 — 18,000	2,445	2,390	554,547	9.2
$18,000 — 30,000	3,286	3,265	1,516,010	25.3
$30,000 and Over	2,428	2,418	3,630,607	60.6
County Total	**14,467**	**11,568**	**$5,994,352**	**100.0%**
Seward County				
Less Than $6,000	1,083	297	$ 10,155	0.4%
$ 6,000 — 12,000	1,045	885	91,260	3.7
$12,000 — 18,000	859	834	192,930	7.8
$18,000 — 30,000	1,433	1,426	660,788	26.6
$30,000 and Over	1,074	1,070	1,524,417	61.5
County Total	**5,494**	**4,512**	**$2,479,550**	**100.0%**

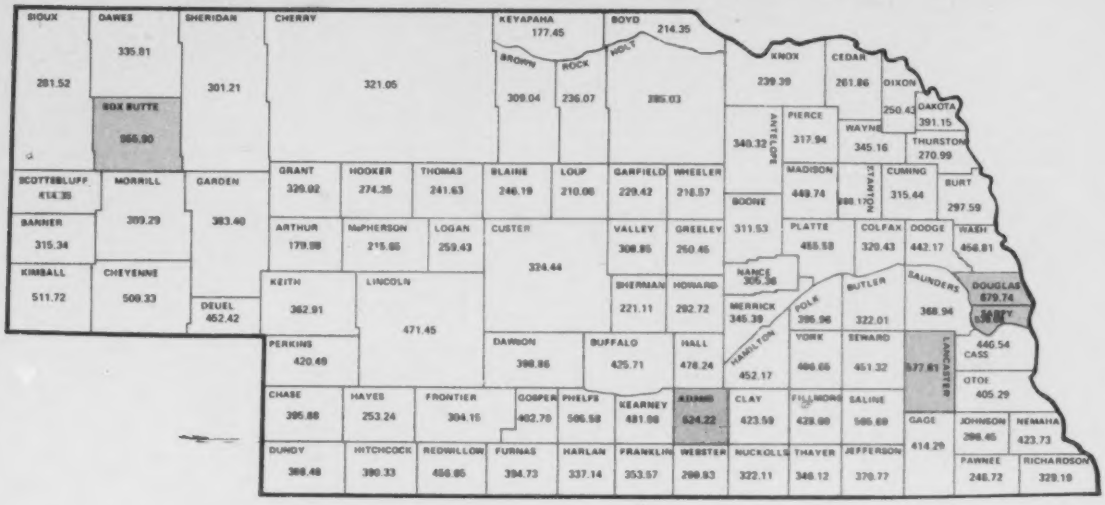
Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Sheridan County				
Less Than $6,000	936	194	$ 7,720	0.9%
$ 6,000 — 12,000	652	541	49,327	5.8
$12,000 — 18,000	439	421	89,149	10.4
$18,000 — 30,000	470	465	208,346	24.3
$30,000 and Over	346	341	501,787	58.6
County Total	**2,843**	**1,962**	**$ 856,329**	**100.0%**
Sherman County				
Less Than $6,000	479	101	$ 3,032	1.0%
$ 6,000 — 12,000	353	282	27,120	8.5
$12,000 — 18,000	247	238	49,500	15.5
$18,000 — 30,000	256	254	117,516	36.9
$30,000 and Over	106	106	121,458	38.1
County Total	**1,441**	**981**	**$ 318,626**	**100.0%**
Sioux County				
Less Than $6,000	119	22	$ 506	0.6%
$ 6,000 — 12,000	77	61	5,239	5.8
$12,000 — 18,000	49	49	11,257	12.5
$18,000 — 30,000	43	43	17,855	19.8
$30,000 and Over	32	32	55,229	61.3
County Total	**320**	**207**	**$ 90,086**	**100.0%**
Stanton County				
Less Than $6,000	387	89	$ 2,451	0.6%
$ 6,000 — 12,000	302	246	22,619	5.9
$12,000 — 18,000	239	222	50,904	13.2
$18,000 — 30,000	267	265	122,516	31.7
$30,000 and Over	144	144	187,363	48.6
County Total	**1,339**	**966**	**$ 385,853**	**100.0%**
Thayer County				
Less Than $6,000	733	181	$ 6,827	0.7%
$ 6,000 — 12,000	643	524	49,137	4.9
$12,000 — 18,000	514	504	115,723	11.4
$18,000 — 30,000	639	638	288,667	28.5
$30,000 and Over	392	392	550,665	54.5
County Total	**2,921**	**2,239**	**$1,011,019**	**100.0%**
Thomas County				
Less Than $6,000	139	27	$ 1,208	1.2%
$ 6,000 — 12,000	88	70	5,594	5.8
$12,000 — 18,000	55	54	11,209	11.5
$18,000 — 30,000	86	86	38,022	39.2
$30,000 and Over	34	34	41,104	42.3
County Total	**402**	**271**	**$ 97,137**	**100.0%**
Thurston County				
Less Than $6,000	555	109	$ 5,256	1.1%
$ 6,000 — 12,000	400	324	29,384	6.1
$12,000 — 18,000	303	286	64,533	13.4
$18,000 — 30,000	341	318	147,947	30.6
$30,000 and Over	182	171	235,511	48.8
County Total	**1,781**	**1,208**	**$ 482,631**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
Valley County				
Less Than $6,000	594	149	$ 9,561	1.4%
$ 6,000 — 12,000	491	403	45,382	6.7
$12,000 — 18,000	407	391	86,422	12.6
$18,000 — 30,000	467	465	214,894	31.4
$30,000 and Over	256	255	327,850	47.9
County Total	**2,215**	**1,663**	**$ 684,109**	**100.0%**
Washington County				
Less Than $6,000	1,245	399	$ 14,179	0.5%
$ 6,000 — 12,000	1,122	966	101,384	3.8
$12,000 — 18,000	858	833	196,951	7.4
$18,000 — 30,000	1,338	1,332	633,663	23.7
$30,000 and Over	1,279	1,277	1,722,494	64.6
County Total	**5,842**	**4,807**	**$2,668,671**	**100.0%**
Wayne County				
Less Than $6,000	769	199	$ 5,633	0.6%
$ 6,000 — 12,000	660	551	54,897	5.4
$12,000 — 18,000	447	436	99,300	9.8
$18,000 — 30,000	629	626	281,993	28.0
$30,000 and Over	416	413	566,383	56.2
County Total	**2,921**	**2,225**	**$1,008,206**	**100.0%**
Webster County				
Less Than $6,000	515	115	$ 6,229	1.1%
$ 6,000 — 12,000	444	365	34,304	6.3
$12,000 — 18,000	328	323	72,944	13.4
$18,000 — 30,000	338	336	150,006	27.4
$30,000 and Over	198	198	283,100	51.8
County Total	**1,823**	**1,337**	**$ 546,583**	**100.0%**
Wheeler County				
Less Than $6,000	119	22	$ 549	0.8%
$ 6,000 — 12,000	75	61	6,039	8.8
$12,000 — 18,000	59	59	11,666	17.0
$18,000 — 30,000	38	38	18,435	26.8
$30,000 and Over	26	26	31,963	46.6
County Total	**317**	**206**	**$ 68,652**	**100.0%**
York County				
Less Than $6,000	1,292	412	$ 13,949	0.5%
$ 6,000 — 12,000	1,066	892	91,063	3.1
$12,000 — 18,000	999	973	226,181	7.8
$18,000 — 30,000	1,470	1,461	679,042	23.4
$30,000 and Over	1,146	1,144	1,896,497	65.2
County Total	**5,973**	**4,882**	**$2,906,732**	**100.0%**
Unallocated				
Less Than $6,000	8,693	3,675	$ 421,515	1.9%
$ 6,000 — 12,000	11,651	10,660	954,534	4.2
$12,000 — 18,000	10,438	10,048	1,757,753	7.7
$18,000 — 30,000	15,661	15,181	4,664,948	20.4
$30,000 and Over	19,399	18,248	15,019,271	65.8
Total	**65,842**	**57,812**	**$22,818,023**	**100.0%**

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	Calculated Liability	Percent of Total Liability
State				
Less Than $6,000	146,801	49,177	$ 2,194,598	0.6%
$ 6,000 — 12,000	131,924	116,557	12,345,455	3.6
$12,000 — 18,000	107,291	104,312	24,904,562	7.2
$18,000 — 30,000	152,698	151,269	70,718,469	20.6
$30,000 and Over	153,853	152,299	233,584,134	68.0
1986 State Total	**692,567**	**573,614**	**$343,747,218**	**100.0%**

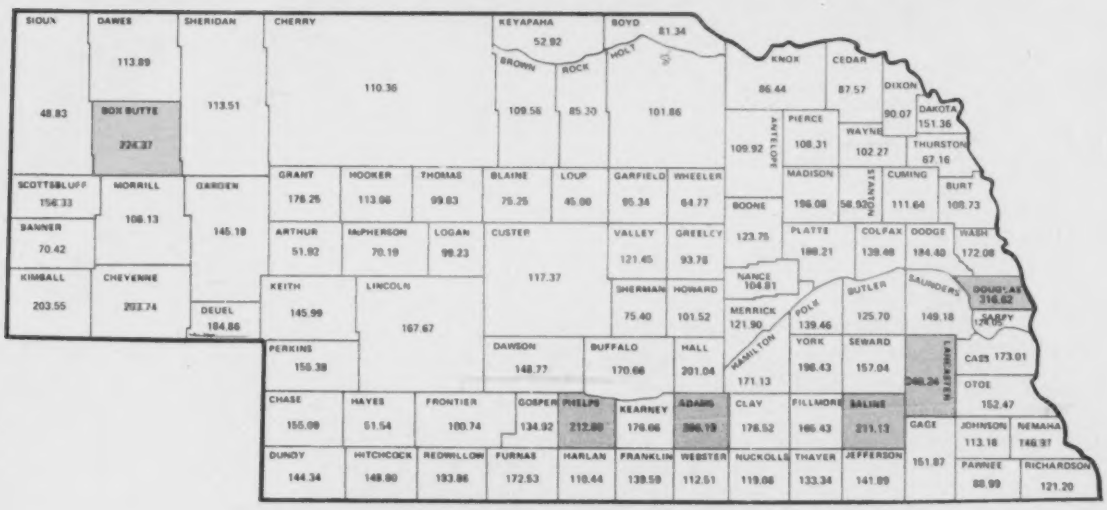
Table 4

Average Individual Tax Liability per Return for 1985



County Average: $512.07
Counties above average are noted by shaded area on the map.

Per Capita Average Individual Income Tax Liability for 1985



County Average: $204.44
Population data used are from official "1980 Bureau of the Census Report"
Counties above average are noted by the shaded area on the map.

Table 5

Analysis of 1985 Nebraska Individual Income Tax Liability

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Tax Liability	No. of Returns with no Tax Liability	% of Returns with no Tax Liability	Calculated Liability	
					Amount	% of Total
Less Than $1*	20,683	1,090	19,593	94.7%	$ 780,261.60	0.2%
$ 1 – 6,000	126,118	48,087	78,031	61.9	1,414,337.16	0.4
$ 6,001 – 8,000	45,643	36,333	9,310	20.4	2,453,265.58	0.7
$ 8,001 – 10,000	44,980	41,047	3,933	8.7	4,204,136.19	1.2
$10,001 – 12,000	41,301	39,177	2,124	5.1	5,688,053.20	1.7
$12,001 – 14,000	38,577	37,169	1,408	3.6	7,127,903.26	2.1
$14,001 – 16,000	35,969	35,014	955	2.7	8,421,015.04	2.5
$16,001 – 18,000	32,745	32,129	616	1.9	9,355,643.38	2.7
$18,001 – 20,000	30,694	30,259	435	1.4	10,362,002.42	3.0
$20,001 – 25,000	66,693	66,081	612	0.9	28,602,423.70	8.3
$25,001 – 30,000	55,311	54,929	382	0.7	31,754,042.86	9.2
$30,001 – 35,000	42,835	42,576	259	0.6	31,376,926.92	9.1
$35,001 – 40,000	32,572	32,375	197	0.6	29,480,141.51	8.6
$40,001 – 45,000	23,091	22,928	163	0.7	25,267,877.15	7.4
$45,001 – 50,000	15,721	15,592	129	0.8	20,337,534.35	5.9
$50,001 – 75,000	27,200	26,866	334	1.2	48,280,266.89	14.1
$75,001 – 100,000	5,834	5,706	128	2.2	17,547,319.55	5.1
More Than $100,000	6,600	6,256	344	5.2	61,294,067.68	17.8
Total All Classes	**692,567**	**573,614**	**118,953**	**17.2%**	**$343,747,218.44**	**100.0%**

*This amount includes the 18,655 returns with zero or negative federal adjusted gross income and the 2,028 returns that listed no figure for federal adjusted gross income. Any of these returns may have listed amounts for federal taxable income, federal income tax, or Nebraska income tax.

Table 6

Analysis of 1985 Motor Fuel Tax Credit

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less than $1	20,683	6,139	$1,587,983	32.9%
$ 1 – 6,000	126,118	3,547	630,108	13.1
$ 6,001 – 8,000	45,643	1,469	253,147	5.2
$ 8,001 – 10,000	44,980	1,361	233,965	4.9
$10,001 – 12,000	41,301	1,271	220,488	4.6
$12,001 – 14,000	38,577	1,263	224,229	4.6
$14,001 – 16,000	35,969	1,104	197,920	4.1
$16,001 – 18,000	32,745	1,027	181,842	3.8
$18,001 – 20,000	30,694	995	168,245	3.5
$20,001 – 25,000	66,693	1,880	318,064	6.6
$25,001 – 30,000	55,311	1,428	239,591	5.0
$30,001 – 35,000	42,835	915	163,617	3.4
$35,001 – 40,000	32,572	634	114,289	2.4
$40,001 – 45,000	23,091	425	77,561	1.6
$45,001 – 50,000	15,721	285	53,322	1.1
$50,001 – 75,000	27,200	517	92,840	1.9
$75,001 – 100,000	5,834	141	30,231	0.6
More than $100,000	6,600	98	34,919	0.7
Total	**692,567**	**24,499**	**$4,822,361**	**100.0%**

Table 7

Analysis of 1985 Credit for Tax Paid to Another State

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than $1	20,683	6	$ 1,702	0.0%
$ 0 – 6,000	126,118	575	12,798	0.2
$ 6,001 – 8,000	45,643	539	23,028	0.5
$ 8,001 – 10,000	44,980	650	40,524	0.8
$10,001 – 12,000	41,301	670	56,138	1.1
$12,001 – 14,000	38,577	751	78,157	1.5
$14,001 – 16,000	35,969	797	100,345	1.9
$16,001 – 18,000	32,745	751	109,978	2.1
$18,001 – 20,000	30,694	766	138,061	2.7
$20,001 – 25,000	66,693	1,929	400,289	7.8
$25,001 – 30,000	55,311	1,597	431,012	8.3
$30,001 – 35,000	42,835	1,387	462,842	9.0
$35,001 – 40,000	32,572	1,116	443,045	8.6
$40,001 – 45,000	23,091	880	380,531	7.4
$45,001 – 50,000	15,721	621	275,231	5.3
$50,001 – 75,000	27,200	1,152	698,629	13.5
$75,001 – 100,000	5,834	326	266,294	5.2
More than $100,000	6,600	535	1,245,801	24.1
Total	**692,567**	**15,048**	**$5,164,405**	**100.0%**

Table 8

Analysis of 1985 Elderly Tax Credits

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than $1	20,683	3	$ 428	0.2%
$ 0 – 6,000	126,118	772	12,430	7.1
$ 6,001 – 8,000	45,643	1,035	45,508	25.9
$ 8,001 – 10,000	44,980	785	44,005	25.1
$10,001 – 12,000	41,301	394	30,113	17.1
$12,001 – 14,000	38,577	186	18,364	10.5
$14,001 – 16,000	35,969	119	12,889	7.3
$16,001 – 18,000	32,745	71	6,353	3.6
$18,001 – 20,000	30,694	27	2,100	1.2
$20,001 – 25,000	66,693	20	2,948	1.7
$25,001 – 30,000	55,311	1	430	0.3
$30,001 – 35,000	42,835	0	0	0.0
$35,001 – 40,000	32,572	0	0	0.0
$40,001 – 45,000	23,091	0	0	0.0
$45,001 – 50,000	15,721	0	0	0.0
$50,001 – 75,000	27,200	0	0	0.0
$75,001 – 100,000	5,834	1	12	0.0
More than $100,000	6,600	1	69	0.0
Total	**692,567**	**3,415**	**$175,649**	**100.0%**

Table 9

Analysis of 1985 Energy Source Tax Credits

Federal Adjusted Gross Income	Total Number of Returns	Number of Returns with Credit Claimed	Amount of Credit Claimed	Percent of Total
Less Than $1	20,683	3	$ 490	0.1%
$ 0 – 6,000	126,118	7	534	0.1
$ 6,001 – 8,000	45,643	9	331	0.0
$ 8,001 – 10,000	44,980	19	1,253	0.1
$10,001 – 12,000	41,301	42	4,758	0.5
$12,001 – 14,000	38,577	55	7,117	0.8
$14,001 – 16,000	35,969	65	12,868	1.3
$16,001 – 18,000	32,745	75	15,646	1.6
$18,001 – 20,000	30,694	91	23,844	2.5
$20,001 – 25,000	66,693	245	81,733	8.5
$25,001 – 30,000	55,311	316	131,962	13.8
$30,001 – 35,000	42,835	285	152,830	15.9
$35,001 – 40,000	32,572	254	158,395	16.5
$40,001 – 45,000	23,091	174	117,291	12.2
$45,001 – 50,000	15,721	121	86,647	9.0
$50,001 – 75,000	27,200	159	125,790	13.1
$75,001 – 100,000	5,834	21	20,603	2.2
More Than $100,000	6,600	14	17,426	1.8
Total	**692,567**	**1,955**	**$959,518**	**100.0%**

Table 10

General Fund Individual Income Tax Cash Receipts

Month	Calendar Year 1986	Calendar Year 1985	Net Change	Percent Change
January	$ 41,165,030	$ 38,214,745	$ 2,950,285	7.7%
February	39,705,708	37,109,438	2,596,270	7.0
March	31,438,044	30,838,505	599,539	1.9
April	68,143,534	57,405,474	10,738,060	18.7
May	31,305,084	31,281,934	23,150	.1
June	35,400,035	34,059,593	1,340,442	3.9
July	20,497,606	19,733,308	764,298	3.9
August	34,049,280	32,564,572	1,484,708	4.6
September	35,967,876	35,180,661	787,215	2.2
October	21,881,555	20,873,903	1,007,652	4.8
November	31,278,576	30,549,614	728,962	2.4
December	32,649,446	29,379,434	3,270,012	11.1
Total	**$423,481,774**	**$397,191,181**	**$26,290,593**	**6.6%**

Note: Individual income tax cash receipts from withholding tax, estimated income tax, fiduciary tax, and final income tax returns, Form 1040N.

Table 11

1986 Withholding Tax Cash Revenue

Month	Calendar Year 1986	Calendar Year 1985	Net Change	Percent Change
January	$ 22,155,115	$ 20,637,052	$1,518,063	7.4%
February	19,577,889	19,220,427	357,462	1.9
March	27,320,015	28,125,112	(805,097)	(2.9)
April	20,205,589	19,382,814	822,775	4.2
May	21,207,965	21,309,653	(101,688)	.5
June	29,552,227	28,546,088	1,006,139	3.5
July	21,989,942	20,766,559	1,223,383	5.9
August	21,639,331	21,343,294	296,037	1.4
September	28,937,076	28,442,148	494,928	1.7
October	21,857,346	20,840,082	1,017,264	4.9
November	20,185,817	20,967,537	(781,720)	(3.7)
December	33,121,736	31,674,377	1,447,359	4.6
Total	**$287,750,048**	**$281,255,143**	**$6,494,905**	**2.3%**

Table 12

General Fund Corporate Income Tax Cash Receipts

Month	Calendar Year 1986	Calendar Year 1985	Net Change	Percent Change
January	$ 3,498,941	$ 6,912,451	$ (3,413,510)	(49.4)%
February	2,910,917	2,452,986	457,931	18.7
March	12,464,587	17,816,275	(5,351,688)	(30.0)
April	11,129,189	12,147,485	(1,018,296)	(8.4)
May	3,379,084	2,664,982	714,102	26.8
June	12,323,653	13,878,360	(1,554,707)	(11.2)
July	2,628,015	2,938,696	(310,681)	(10.6)
August	2,147,310	2,507,764	(360,454)	(14.4)
September	13,304,696	13,530,209	(225,513)	(1.7)
October	3,200,213	5,177,042	(1,976,829)	(38.2)
November	3,293,581	3,162,752	130,829	4.1
December	13,598,983	12,150,417	1,448,566	11.9
Total	**$83,879,169**	**$95,339,419**	**$(11,460,250)**	**(12.0)%**

Table 13

Analysis of Corporate Income Tax Returns for 1985

Nebraska Taxable Income Classification	Number of Corporations	% of Total Corporations	Nebraska Taxable Income	Calculated Tax at 5% and 7%	% of Total Liability
Less than zero	9,752	33.6%	$ --	$ --	--%
$ 0 – 5,000	11,742	40.5	5,301,909	265,095	0.4
$ 5,001 – 10,000	1,280	4.4	9,384,264	469,213	0.7
$ 10,001 – 15,000	964	3.3	11,951,390	597,569	0.9
$ 15,001 – 20,000	695	2.4	12,110,371	605,519	0.9
$ 20,001 – 25,000	627	2.2	14,053,566	702,678	1.0
$ 25,001 – 30,000	510	1.8	13,901,078	695,054	1.0
$ 30,001 – 35,000	384	1.3	12,470,920	623,546	0.9
$ 35,001 – 40,000	326	1.1	12,197,816	609,891	0.9
$ 40,001 – 45,000	306	1.1	13,021,646	651,082	1.0
$ 45,001 – 50,000	311	1.1	14,812,427	740,621	1.1
$ 50,001 – 60,000	417	1.4	22,706,483	1,172,454	1.7
$ 60,001 – 70,000	247	0.8	15,986,675	872,067	1.3
$ 70,001 – 80,000	261	0.9	19,464,040	1,101,483	1.6
$ 80,001 – 90,000	152	0.5	12,901,670	751,117	1.1
$ 90,001 – 100,000	105	0.4	9,943,448	591,041	0.9
$ 100,001 – 150,000	270	0.9	32,840,667	2,028,847	3.0
$ 150,001 – 200,000	135	0.5	23,222,605	1,490,582	2.2
$ 200,001 – 250,000	99	0.3	22,139,253	1,450,748	2.2
$ 250,001 – 300,000	54	0.2	14,720,116	976,408	1.4
$ 300,001 – 350,000	52	0.2	16,991,217	1,137,385	1.7
$ 350,001 – 400,000	40	0.1	14,983,810	1,008,867	1.5
$ 400,001 – 450,000	36	0.1	15,422,843	1,043,599	1.5
$ 450,001 – 500,000	31	0.1	14,567,886	988,752	1.5
$ 500,001 – 750,000	63	0.2	37,980,807	2,595,656	3.8
$ 750,001 – 1,000,000	33	0.1	28,522,547	1,963,578	2.9
$1,000,001 – 2,000,000	50	0.2	76,602,613	5,312,183	7.9
$2,000,001 – 3,000,000	28	0.1	66,214,457	4,607,012	6.8
$3,000,001 – 4,000,000	15	0.1	50,907,045	3,548,493	5.3
$4,000,001 – 5,000,000	10	0.0	43,391,443	3,027,401	4.5
Greater than $5,000,000	27	0.1	371,202,431	25,957,170	38.4
Total	**29,022**	**100.0%**	**$1,029,917,438***	**$67,585,113**	**100.0%**

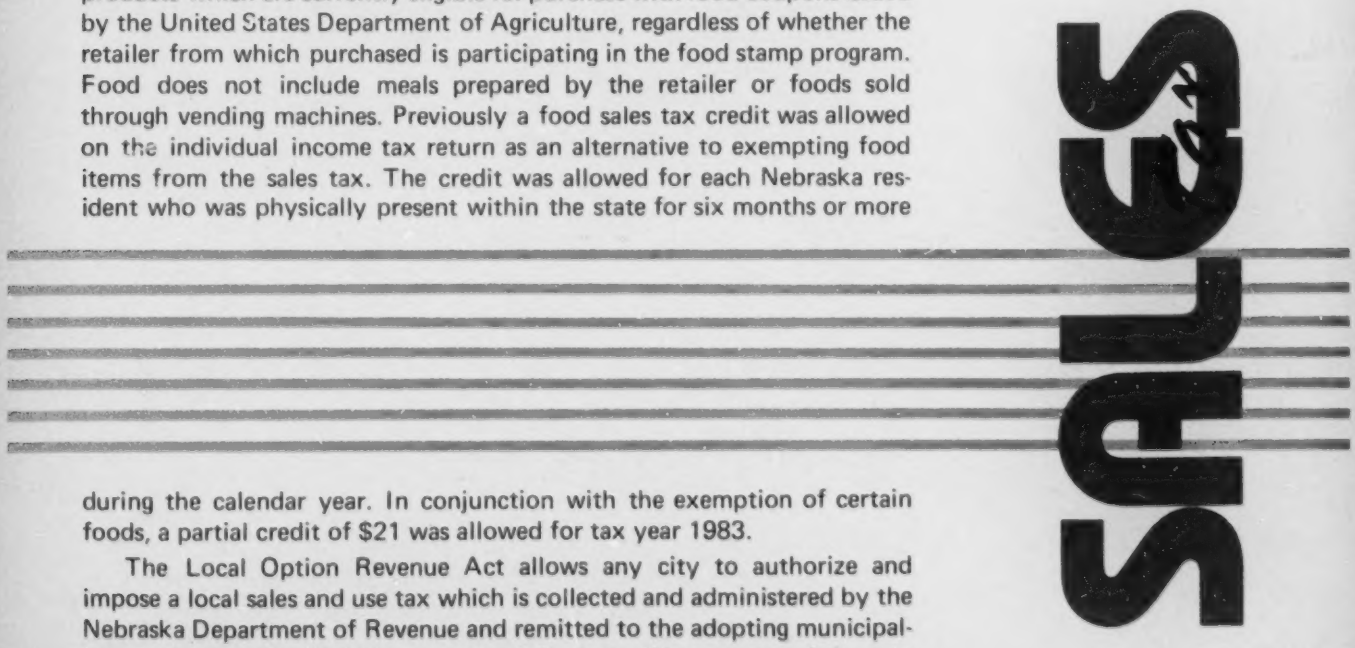
*Does not include deficit

The general sales tax, which was established by the Legislature, became effective June 1, 1967. The sales tax applies to most retail sales and is complemented with a general use tax. The use tax applies primarily to goods purchased outside Nebraska for use within the state and is levied upon the same base and at the same rate as the sales tax. The Nebraska retailer's use tax is collected by out-of-state retailers who make retail sales or lease or rent property with delivery within this state and do not have sufficient contact with Nebraska to require them to be licensed for sales tax. The consumer's use tax is imposed upon the storage, use, or consumption of property purchased at retail when the sales or retailer's use tax has not been paid. Consumer's use tax is paid directly to the Nebraska Department of Revenue by the purchaser.

From 1970 through 1983, the sales tax rate was determined each year by the State Board of Equalization and Assessment. Beginning with tax year 1984, the Legislature sets the sales tax rate. The sales and income tax rates are based on the amount of revenue needed to meet state expenditures.

The initial sales and use tax rate set by the State Board of Equalization and Assessment was two and one-half percent of the retail sales. The tax rate was increased from three percent to three and one-half percent effective May 1, 1982. Effective July 1, 1983 for nine months or until $30 million is collected, the sales tax rate was increased one-half percent setting the sales tax rate at four percent. As of April 1, 1984, the rate returned to three and one-half percent. On January 1, 1987, it was raised to its current rate of four percent.

The Legislature exempted certain food and food products from sales tax, effective October 1, 1983. Exempted from sales tax are food or food products which are currently eligible for purchase with food coupons issued by the United States Department of Agriculture, regardless of whether the retailer from which purchased is participating in the food stamp program. Food does not include meals prepared by the retailer or foods sold through vending machines. Previously a food sales tax credit was allowed on the individual income tax return as an alternative to exempting food items from the sales tax. The credit was allowed for each Nebraska resident who was physically present within the state for six months or more



during the calendar year. In conjunction with the exemption of certain foods, a partial credit of $21 was allowed for tax year 1983.

The Local Option Revenue Act allows any city to authorize and impose a local sales and use tax which is collected and administered by the Nebraska Department of Revenue and remitted to the adopting municipality. Such tax may be in increments of ½, 1, or 1½ percent and the rate approved by city voters.

The implementation of the city sales tax imposed under the Local Option Revenue Act does not begin until the first day of the next calendar quarter following receipt by the State Tax Commissioner of a certified copy of the adopting ordinance, provided the certified copy is received 60 days prior to the start of the next calendar year. On April 1, 1987, 21 cities are imposing a local option sales and use tax.

STATISTICAL DATA

Table 1 contains the net taxable sales and sales tax statistics separated by municipalities within each county. The figures for the smaller municipalities within a county have been combined in order to prevent disclosure of amounts for any individual establishment. The statistics are compiled from returns processed for the tax months January through December and any delinquent returns processed at the same time for other tax periods. It should be noted that the sales tax figures in Table 1 reflect calculated amounts due before reduction for the retailer's collection fee.

The sales tax statistics reported for each municipality include transactions of business establishments near the municipality and in outlying rural areas so that all transactions within each county are included. These statistics are reported by the location of the retail merchant and sales. The sales tax will be shown in the city where that retailer is located, irrespective of the residence of the purchasing party.

Table 2 contains the sales tax and retail sales statistics for motor vehicles. Since the sales taxes on motor vehicle purchases are collected by the county treasurer and are not allocated to the city where the purchase was made, these statistics are separated only by county. The county where the vehicle is registered, which is not necessarily the county where purchased, reflects the statistics for sales tax and net taxable sales. The net taxable sales figures shown are calculated from the sales tax statistics reported by the county treasurers.

Table 3 contains the 1986 net taxable sales and sales tax statistics categorized by Nebraska Business Classification Code for the state, with a comparison to the 1985 net taxable sales.

Table 4 contains the Nebraska Business Classification net taxable sales and sales tax statistics by county. The county statistics are broken down into nine major categories: Agriculture; Mining; Construction; Manufacturing; Transportation; Wholesale; Retail Trade; Banking, Insurance, and Real Estate; and Services.

Table 5 reports the sales and use tax collected by the Nebraska Department of Revenue under the Local Option Revenue Act and returned to the municipalities. The sales tax amounts shown are what was actually returned to the municipality for the indicated tax year after deducting refunds and the statutory administrative fee.

Table 6 contains a comparison of calendar years 1986 and 1985 General Fund sales tax cash revenues. These cash revenue statistics are the accumulation of the tax receipts attributable to the month for which the liability was incurred.

Table 7 contains a comparison of calendar years 1985 and 1986 General Fund sales tax cash receipts. Sales tax cash receipts are the taxes received and deposited during the specific processing month in which the taxes were received.

Total Net Taxable Sales and State Sales Tax

Table 1

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Adams		
Ayr	$ 173,330	$ 6,066.70
Hastings	153,076,229	5,357,144.14
Holstein	454,800	15,918.24
Juniata	2,195,599	76,846.62
Kenesaw	1,124,171	39,346.48
Prosser	2,485,951	87,008.49
Roseland	740,081	25,903.15
County Total	**$160,250,161**	**$5,608,233.82**
Antelope		
Brunswick	$ 858,345	$ 30,042.36
Clearwater	1,108,640	38,803.13
Elgin	3,565,953	124,809.78
Neligh	14,154,160	495,398.16
Oakdale	218,973	5,702.36
Orchard	1,548,931	54,213.36
Royal	180,886	6,331.22
County Total	**$21,635,888**	**$755,300.37**
Arthur		
Arthur	$455,323	$15,936.58
County Total	**$455,323**	**$15,936.58**
Banner		
Harrisburg	$127,158	$4,450.77
County Total	**$127,158**	**$4,450.77**
Blaine		
Dunning	$570,116	$24,229.40
Other	315,183	11,031.52
County Total	**$985,299**	**$35,260.92**
Boone		
Albion	$17,547,999	$614,275.79
Cedar Rapids	993,592	34,776.23
Petersburg	1,082,089	37,873.74
St. Edwards	3,177,235	111,203.87
Other	377,968	13,229.19
County Total	**$23,178,883**	**$811,358.82**
Box Butte		
Alliance	$58,997,256	$2,063,362.70
Hemingford	2,726,868	97,580.29
County Total	**$61,724,124**	**$2,160,942.99**
Boyd		
Butte	$1,615,340	$ 56,537.67
Lynch	1,176,482	41,177.38
Naper	565,231	19,783.52
Spencer	2,419,500	84,683.73
Other	218,227	7,638.18
County Total	**$5,994,780**	**$209,820.48**
Brown		
Ainsworth	$15,046,857	$526,642.83
Other	777,628	27,217.54
County Total	**$15,824,485**	**$553,860.37**
Buffalo		
Amherst	$ 257,627	$ 9,017.11
Elm Creek	4,928,191	172,487.53
Gibbon	5,087,852	178,076.33
Kearney	170,649,563	5,973,211.31
Pleasanton	1,271,253	44,494.29
Ravenna	6,839,407	238,424.48
Riverdale	222,953	7,803.54
Shelton	8,087,718	283,071.32
Other	974,735	34,116.00
County Total	**$198,319,299**	**$6,940,701.91**
Burt		
Craig	$ 414,425	$ 14,505.15
Decatur	1,630,358	57,063.22
Lyons	3,902,563	136,590.79
Oakland	6,446,674	225,634.74
Tekamah	12,161,961	425,681.00
County Total	**$24,555,981**	**$859,474.90**

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Butler		
Bellwood	$ 1,494,046	$ 52,292.01
Brainard	1,464,544	51,259.61
David City	15,492,412	542,237.10
Dwight	565,271	19,785.00
Rising City	960,928	33,632.91
Ulysses	483,826	16,934.21
Other	601,036	21,037.00
County Total	**$21,062,063**	**$737,177.84**
Cass		
Avoca	$ 358,518	$ 12,426.48
Eagle	1,832,288	64,130.53
Elmwood	1,604,213	56,148.29
Greenwood	2,305,976	81,787.26
Louisville	4,624,562	161,860.46
Murdock	748,579	26,200.67
Murray	2,061,568	72,378.39
Nehawka	907,849	33,640.26
Plattsmouth	19,175,867	671,482.81
Union	580,911	20,332.27
Weeping Water	6,718,492	235,148.22
Other	613,924	21,487.75
County Total	**$41,532,747**	**$1,457,023.39**
Cedar		
Belden	$ 362,345	$ 12,682.28
Coleridge	1,691,258	59,194.60
Fordyce	527,591	18,466.01
Hartington	14,715,149	515,032.99
Laurel	4,608,899	161,312.86
Randolph	4,358,718	152,556.18
Wynot	721,462	31,895.59
Other	464,768	16,267.15
County Total	**$27,450,190**	**$967,407.66**
Chase		
Champion	$ 231,729	$ 8,110.69
Imperial	15,578,058	547,301.03
Wauneta	3,510,997	122,885.87
Other	267,822	9,374.02
County Total	**$19,588,606**	**$687,671.61**
Cherry		
Cody	$ 569,747	$ 19,941.50
Crookston	132,047	4,621.69
Kilgore	475,351	16,637.39
Merriman	657,640	23,018.14
Valentine	24,717,841	865,377.92
Other	167,320	5,856.42
County Total	**$26,719,946**	**$935,453.06**
Cheyenne		
Dalton	$ 1,066,437	$ 37,325.66
Lodgepole	672,076	23,523.24
Potter	1,379,578	48,285.77
Sidney	40,525,762	1,415,695.74
Other	360,832	12,629.46
County Total	**$44,004,685**	**$1,537,459.87**
Clay		
Clay Center	$ 2,763,575	$ 96,725.76
Deweese	293,663	10,278.34
Edgar	2,654,487	92,907.85
Fairfield	2,303,251	80,614.79
Glenvil	374,918	13,122.46
Harvard	1,674,466	58,607.03
Sutton	11,264,656	394,265.18
Trumbull	1,224,236	42,848.53
Other	357,275	12,504.81
County Total	**$22,910,527**	**$801,874.75**
Colfax		
Clarkson	$ 6,007,509	$210,263.84
Howells	2,582,412	90,385.53
Leigh	1,687,850	59,075.55
Schuyler	16,858,883	590,062.06
Other	305,398	10,689.21
County Total	**$27,442,052**	**$960,476.19**

Continued – Table 1

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Cuming		
Bancroft	$ 2,649,384	$ 92,729.20
Beemer	3,153,409	109,818.30
West Point	25,416,007	889,361.21
Wisner	5,600,376	196,014.88
County Total	**$36,819,176**	**$1,287,923.59**
Custer		
Anselmo	$ 337,083	$ 11,798.15
Ansley	970,577	33,970.73
Arnold	3,037,634	106,318.34
Broken Bow	32,134,261	1,128,132.45
Callaway	1,640,201	57,407.99
Mason City	300,025	10,501.18
Merna	2,275,259	79,634.48
Oconto	375,039	13,126.59
Sargent	2,579,034	90,267.38
Other	272,204	9,527.41
County Total	**$43,921,317**	**$1,540,684.70**
Dakota		
Dakota City	$ 2,640,585	$ 92,421.23
Emerson	3,284,439	114,956.05
Homer	800,335	28,012.09
Hubbard	413,431	14,470.28
Jackson	1,599,864	55,995.52
So. Sioux City	43,146,343	1,510,128.00
County Total	**$51,884,997**	**$1,815,983.17**
Dawes		
Chadron	$34,672,844	$1,213,666.57
Crawford	3,936,496	137,778.92
Other	40,976	1,434.21
County Total	**$38,650,316**	**$1,352,879.70**
Dawson		
Cozad	$23,899,830	$ 836,497.43
Farnam	417,777	14,622.55
Gothenburg	17,202,523	602,085.97
Lexington	54,326,200	1,901,606.72
Overton	1,314,074	45,984.18
Sumner	741,649	25,958.04
Other	401,405	14,049.30
County Total	**$98,303,458**	**$3,440,804.19**
Deuel		
Big Springs	$3,465,720	$121,300.84
Chappell	3,935,060	137,728.37
County Total	**$7,400,780**	**$259,029.21**
Dixon		
Allen	$ 759,840	$ 26,594.85
Newcastle	629,342	22,027.28
Ponca	4,139,380	144,879.12
Wakefield	3,927,711	137,470.98
Other	673,084	23,558.48
County Total	**$10,129,357**	**$354,530.71**
Dodge		
Dodge	$ 3,038,023	$ 106,331.56
Fremont	160,299,234	5,607,970.34
Hooper	2,390,342	83,662.86
Nickerson	354,334	12,401.88
North Bend	6,298,103	220,435.28
Scribner	4,817,137	168,601.28
Snyder	1,206,327	42,221.82
Uehling	609,138	21,320.08
Other	557,061	19,497.42
County Total	**$179,569,699**	**$6,282,442.52**
Douglas		
Bennington	$ 3,566,505	$ 124,828.41
Elkhorn	9,648,395	340,136.15
Irvington	3,673,929	128,587.59
Millard	9,245,131	323,579.84
Omaha	3,103,560,527	108,456,091.88
Ralston	20,886,376	731,752.40
Valley	10,389,984	366,159.82
Waterloo	2,102,087	152,401.65
Other	498,022	17,430.90
County Total	**$3,163,570,956**	**$110,640,968.64**

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Dundy		
Benkelman	$6,476,157	$226,278.98
Haigler	220,971	7,734.20
Other	165,004	5,765.53
County Total	**$6,862,132**	**$239,778.71**
Fillmore		
Exeter	$ 2,001,373	$ 70,048.79
Fairmont	2,106,934	73,743.44
Geneva	18,629,690	652,398.90
Grafton	353,498	12,372.72
Milligan	1,029,795	36,023.88
Ohiowa	415,688	14,549.30
Shickley	1,973,109	69,059.47
Strang	363,134	12,709.78
County Total	**$26,873,221**	**$940,906.28**
Franklin		
Bloomington	$ 132,935	$ 4,652.90
Campbell	879,316	30,776.54
Franklin	6,000,200	210,008.55
Hildreth	1,092,252	38,229.36
Naponee	183,426	6,420.14
Riverton	133,917	4,687.22
Upland	571,465	20,001.45
County Total	**$8,993,511**	**$314,776.16**
Frontier		
Curtis	$3,673,655	$128,579.41
Eustis	1,746,266	61,120.01
Maywood	649,595	22,736.15
Other	99,092	3,468.29
County Total	**$6,168,608**	**$215,903.86**
Furnas		
Arapahoe	$ 5,589,233	$195,624.63
Beaver City	1,640,875	57,431.38
Cambridge	5,299,652	185,489.34
Holbrook	467,847	16,374.86
Oxford	4,101,667	143,559.58
Wilsonville	326,699	11,434.67
Other	408,411	14,294.59
County Total	**$17,834,384**	**$624,209.05**
Gage		
Adams	$ 899,767	$ 31,492.45
Barneston	205,525	7,193.56
Beatrice	80,390,055	2,816,058.34
Blue Springs	346,974	12,144.33
Clatonia	531,550	18,604.51
Cortland	466,944	16,343.29
[illegible]ley	803,751	28,131.60
[illegible]ell	1,164,198	40,747.44
[illegible]rell	1,438,160	50,335.93
Wymore	4,609,613	161,337.89
Other	254,229	8,898.29
County Total	**$91,110,766**	**$3,191,287.63**
Garden		
Lewellen	$1,400,716	$ 49,025.68
Lisco	135,919	4,757.32
Oshkosh	5,350,693	187,275.96
County Total	**$6,887,328**	**$241,058.96**
Garfield		
Burwell	$8,118,635	$283,606.80
County Total	**$8,118,635**	**$283,606.80**
Gosper		
Elwood	$4,368,427	$152,896.05
Smithfield	1,341,435	46,950.27
County Total	**$5,709,862**	**$199,846.32**
Grant		
Ashby	$ 449,465	$15,731.44
Hyannis	1,291,902	45,217.23
Whitman	427,624	14,966.99
County Total	**$2,168,991**	**$75,915.66**

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Greeley		
Greeley	$1,152,876	$ 40,351.17
Scotia	973,472	34,072.11
Spalding	3,776,407	132,175.18
Wolbach	1,217,556	42,614.83
County Total	**$7,120,311**	**$249,213.29**
Hall		
Alda	$ 2,797,508	$ 97,913.20
Cairo	1,504,387	52,654.16
Doniphan	2,965,558	103,795.17
Grand Island	320,274,327	11,216,861.18
Wood River	4,089,606	143,137.28
County Total	**$331,631,386**	**$11,614,360.99**
Hamilton		
Aurora	$21,447,057	$751,203.82
Giltner	1,378,252	48,239.20
Hampton	2,299,807	80,493.85
Hordville	133,113	4,659.11
Marquette	179,643	6,287.66
Phillips	705,404	24,689.44
County Total	**$26,143,276**	**$915,573.08**
Harlan		
Alma	$ 7,988,535	$279,844.82
Orleans	974,935	34,123.32
Republican City	1,251,650	43,808.20
Stamford	435,105	15,228.88
Other	388,359	13,592.69
County Total	**$11,038,584**	**$386,597.91**
Hayes	**$520,257**	**$18,209.35**
Hitchcock		
Culbertson	$1,289,716	$45,140.70
Palisade	2,208,742	77,306.40
Stratton	1,980,402	69,314.65
Trenton	1,812,307	63,451.10
County Total	**$7,291,167**	**$255,212.85**
Holt		
Atkinson	$ 8,063,995	$ 282,242.33
Chambers	972,128	34,024.96
Emmet	185,487	6,492.19
Ewing	1,820,348	63,713.12
O'Neill	39,807,327	1,393,556.85
Page	431,940	15,171.06
Stuart	1,912,586	66,941.18
Other	147,253	5,154.06
County Total	**$53,341,064**	**$1,867,295.75**
Hooker		
Mullen	$2,207,251	$77,254.78
County Total	**$2,207,251**	**$77,254.78**
Howard		
Boelus	$ 400,985	$ 14,034.62
Dannebrog	943,644	33,027.86
Elba	524,984	18,374.80
Farwell	946,044	33,111.76
St. Paul	11,914,420	415,838.41
Other	376,926	13,192.66
County Total	**$15,107,003**	**$527,580.11**
Jefferson		
Daykin	$ 732,616	$ 25,641.90
Diller	758,670	26,553.73
Endicott	754,532	27,000.79
Fairbury	30,493,638	1,121,633.18
Jansen	1,848,578	64,700.56
Plymouth	2,907,830	101,774.71
Reynolds	233,900	8,186.69
Other	349,671	12,238.63
County Total	**$38,079,435**	**$1,387,730.19**

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Johnson		
Cook	$ 1,146,670	$ 40,461.18
Elk Creek	869,625	30,437.24
Sterling	1,231,436	43,101.08
Tecumseh	10,142,650	355,950.73
Other	108,511	3,798.04
County Total	**$13,498,892**	**$473,748.27**
Kearney		
Axtell	$ 1,083,279	$ 37,915.25
Minden	16,775,446	587,143.53
Wilcox	1,339,075	46,868.16
Other	294,462	10,306.35
County Total	**$19,492,262**	**$682,233.29**
Keith		
Brule	$ 883,474	$ 30,9[illegible]
Lemoyne	740,434	25,9[illegible]39
Ogallala	49,728,364	1,742,614.39
Paxton	2,020,966	70,734.51
Other	396,166	13,865.92
County Total	**$53,769,404**	**$1,884,052.60**
Keya Paha		
Springview	$1,318,509	$46,148.44
Other	57,353	2,007.50
County Total	**$1,375,862**	**$48,155.94**
Kimball		
Kimball	$19,680,929	$698,150.14
Other	206,337	7,222.01
County Total	**$19,887,266**	**$705,372.15**
Knox		
Bloomfield	$ 7,157,533	$ 250,515.72
Creighton	10,149,830	355,245.94
Crofton	6,188,061	216,583.34
Niobrara	1,567,463	54,861.87
Verdigre	2,463,100	86,209.46
Wausa	2,343,238	82,014.26
Winnetoon	164,686	5,764.15
Other	279,768	9,792.09
County Total	**$30,313,679**	**$1,060,986.83**
Lancaster		
Bennett	$ 1,377,765	$ 48,314.46
Davey	318,276	11,139.85
Denton	486,393	17,023.97
Firth	1,059,739	37,091.24
Hallam	146,821	5,138.99
Hickman	1,615,527	56,544.13
Lincoln	1,167,727,227	40,965,701.40
Malcolm	496,065	17,362.59
Martell	458,486	16,047.17
Panama	1,061,528	37,153.79
Raymond	531,112	18,589.20
Roca	1,704,199	59,647.52
Waverly	4,346,047	152,724.58
Other	1,117,588	39,115.94
County Total	**$1,182,446,773**	**$41,481,594.83**
Lincoln		
Brady	$ 1,056,167	$ 36,966.39
Hershey	2,253,976	78,889.76
Maxwell	457,388	16,213.01
North Platte	154,310,051	5,401,066.38
Sutherland	2,876,845	100,690.56
Wallace	934,013	32,690.83
Other	50,722	1,953.35
County Total	**$161,939,162**	**$5,668,470.28**
Logan	**$1,022,633**	**$35,792.65**
Loup	**$508,571**	**$17,800.20**

Continued – Table 1

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Madison		
Battle Creek	$ 6,099,566	$ 213,485.60
Madison	9,014,364	315,504.53
Meadow Grove	650,675	22,774.02
Newman Grove	5,688,412	199,249.42
Norfolk	174,051,497	6,089,323.73
Tilden	4,545,147	159,081.10
County Total	**$200,049,661**	**$6,999,418.40**
McPherson	**$224,754**	**$7,866.61**
Merrick		
Archer	$ 80,650	$ 2,822.83
Central City	15,794,523	552,811.41
Chapman	985,532	34,493.85
Clarks	1,877,052	65,697.46
Palmer	1,497,404	52,409.94
Silver Creek	1,989,846	69,645.16
County Total	**$22,225,007**	**$777,880.65**
Morrill		
Bayard	$ 5,063,694	$177,238.22
Bridgeport	14,121,655	494,259.92
Broadwater	369,317	12,926.45
County Total	**$19,554,666**	**$684,424.59**
Nance		
Belgrade	$ 268,367	$ 9,393.01
Fullerton	8,325,170	290,902.39
Genoa	2,822,384	98,784.48
County Total	**$11,415,921**	**$399,079.88**
Nemaha		
Auburn	$21,375,362	$748,456.95
Brownville	503,456	17,621.41
Johnson	1,175,502	41,143.11
Peru	1,020,680	35,724.26
Other	142,097	4,973.80
County Total	**$24,217,097**	**$847,919.53**
Nuckolls		
Hardy	$ 410,748	$ 14,376.37
Lawrence	1,132,706	39,645.29
Nelson	3,075,670	107,649.31
Ruskin	913,236	31,963.61
Superior	16,314,593	571,014.07
Other	190,604	6,671.29
County Total	**$22,037,557**	**$771,319.94**
Otoe		
Burr	$ 410,160	$ 14,355.81
Douglas	747,515	26,163.26
Nebraska City	42,147,021	1,476,709.67
Otoe	364,554	12,759.55
Palmyra	776,471	27,176.86
Syracuse	10,422,225	364,780.96
Talmage	459,179	16,392.57
Unadilla	1,170,899	41,527.40
Other	230,479	9,854.98
County Total	**$56,728,503**	**$1,989,721.06**
Pawnee		
Dubois	$ 505,401	$ 17,689.24
Pawnee City	4,649,008	162,402.20
Steinauer	211,149	6,881.15
Table Rock	1,645,619	57,597.34
Other	322,688	11,248.23
County Total	**$7,333,865**	**$255,818.16**

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Perkins		
Grant	$11,026,558	$385,931.57
Madrid	999,969	34,999.27
Venango	502,057	17,570.29
Other	726,698	25,433.74
County Total	**$13,255,282**	**$463,934.87**
Phelps		
Bertrand	$ 1,891,176	$ 66,192.00
Holdrege	44,401,299	1,554,051.13
Loomis	1,711,972	59,919.46
Other	698,429	24,445.20
County Total	**$48,702,876**	**$1,704,607.79**
Pierce		
Hadar	$ 360,540	$ 12,619.15
Osmond	6,222,576	218,178.12
Pierce	6,438,058	225,333.56
Plainview	8,187,417	286,561.56
Other	836,055	29,262.24
County Total	**$22,044,646**	**$771,954.63**
Platte		
Columbus	$137,414,298	$4,821,410.12
Creston	798,847	27,960.09
Duncan	273,345	9,567.27
Humphrey	8,773,076	307,058.80
Lindsay	1,922,238	67,278.92
Monroe	842,771	29,497.43
Platte Center	1,457,625	51,017.38
Other	2,709,691	94,839.40
County Total	**$154,191,891**	**$5,408,629.41**
Polk		
Osceola	$ 8,864,466	$310,257.59
Polk	1,870,717	65,475.53
Shelby	2,413,013	84,456.27
Stromsburg	7,209,510	252,334.21
County Total	**$20,357,706**	**$712,523.60**
Red Willow		
Bartley	$ 1,070,707	$ 37,475.03
Danbury	289,294	10,125.52
Indianola	2,278,487	79,559.00
Lebanon	94,128	3,294.63
McCook	75,777,866	2,651,489.56
County Total	**$79,510,482**	**$2,781,943.74**
Richardson		
Dawson	$ 599,534	$ 20,983.92
Falls City	25,780,205	901,245.36
Humbolt	6,322,958	221,380.91
Rulo	923,499	32,322.65
Shubert	251,046	8,786.79
Stella	578,029	20,231.45
Other	410,829	14,379.31
County Total	**$34,866,100**	**$1,219,330.39**
Rock		
Bassett	$5,383,736	$188,432.27
Other	314,775	11,017.39
County Total	**$5,698,511**	**$199,449.66**
Saline		
Crete	$32,507,656	$1,136,168.71
Dewitt	3,039,208	106,372.77
Dorchester	1,434,406	50,469.39
Friend	5,658,884	198,062.47
Swanton	537,681	18,819.00
Tobias	285,678	9,999.00
Western	598,883	20,961.36
Wilber	4,214,340	147,503.37
County Total	**$48,276,736**	**$1,688,356.07**

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Sarpy		
Bellevue	$143,236,894	$5,025,813.94
Gretna	5,548,127	194,185.76
LaVista	27,001,235	950,652.66
Papillion	26,435,907	921,779.79
Springfield	1,252,242	43,829.10
Other	565,032	19,776.31
County Total	**$204,039,437**	**$7,156,037.56**
Saunders		
Ashland	$ 8,141,795	$ 285,864.71
Cedar Bluffs	932,023	32,621.35
Ceresco	7,227,252	252,954.49
Colon	154,636	5,412.38
Ithaca	187,879	6,575.89
Mead	1,464,330	51,251.95
Morse Bluff	341,827	11,964.18
Prague	1,041,405	36,449.54
Valparaiso	2,899,161	101,687.57
Wahoo	17,004,017	596,118.16
Weston	946,638	33,132.74
Yutan	758,562	26,900.07
Other	314,259	10,999.21
County Total	**$41,423,784**	**$1,451,932.24**
Scotts Bluff		
Gering	$ 31,877,576	$1,165,635.02
Henry	126,972	4,444.19
Lyman	450,251	15,955.80
Minatare	1,994,566	69,810.62
Mitchell	7,894,196	276,298.97
Morrill	3,560,326	124,615.62
Scottsbluff	145,902,123	5,071,211.08
Other	528,956	18,513.71
County Total	**$192,334,966**	**$6,746,485.01**
Seward		
Beaver Crossing	$ 504,431	$ 17,655.48
Cordova	568,268	19,889.61
Garland	755,708	26,449.98
Milford	8,504,286	297,651.53
Pleasant Dale	476,243	16,668.87
Seward	39,653,573	1,387,919.83
Staplehurst	367,541	12,864.18
Utica	2,517,006	88,096.00
Other	350,611	12,271.63
County Total	**$53,697,667**	**$1,879,467.11**
Sheridan		
Gordon	$17,013,811	$ 596,373.45
Hay Springs	3,588,181	125,967.21
Rushville	5,799,165	203,119.58
Whiteclay	2,572,989	90,054.99
Other	207,620	7,266.91
County Total	**$29,181,766**	**$1,022,782.14**
Sherman		
Ashton	$ 598,785	$ 20,957.78
Litchfield	506,586	17,730.85
Loup City	6,444,296	225,551.96
Other	207,905	7,276.86
County Total	**$7,757,572**	**$271,517.45**
Sioux		
Harrison	$1,335,514	$46,743.59
County Total	**$1,335,514**	**$46,743.59**
Stanton		
Pilger	$1,276,930	$ 44,693.13
Stanton	5,114,719	179,016.37
County Total	**$6,391,649**	**$223,709.50**
Thayer		
Alexandria	$ 275,274	$ 9,634.85
Belvidere	398,042	13,931.62
Bruning	1,690,204	59,157.61
Byron	694,542	24,309.40
Carleton	514,785	18,017.73
Chester	1,261,009	44,135.80
Davenport	1,865,441	65,343.11
Deshler	2,435,037	85,227.17
Hebron	14,872,174	520,528.58
Other	339,615	11,886.72
County Total	**$24,346,123**	**$852,172.59**

Counties and Municipalities	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Thomas		
Thedford	$2,240,098	$78,404.04
Other	285,344	9,779.80
County Total	**$2,525,442**	**$88,183.84**
Thurston		
Pender	$6,534,699	$228,715.81
Rosalie	344,521	12,058.45
Thurston	364,010	12,839.51
Walthill	1,497,818	52,424.24
Other	83,522	2,923.33
County Total	**$8,824,570**	**$308,961.34**
Valley		
Arcadia	$ 1,747,731	$ 61,171.27
Ord	19,307,175	675,754.36
Other	734,075	25,693.12
County Total	**$21,788,981**	**$762,618.75**
Washington		
Arlington	$ 2,225,642	$ 77,898.38
Blair	43,623,691	1,526,807.47
Ft. Calhoun	1,430,094	50,053.97
Herman	1,176,740	41,186.35
Other	1,070,787	37,477.83
County Total	**$49,526,954**	**$1,733,424.00**
Wayne		
Hoskins	$ 438,763	$ 15,356.93
Wayne	28,918,980	1,011,480.74
Winside	648,319	22,691.54
Other	468,027	16,381.22
County Total	**$30,474,089**	**$1,065,910.43**
Webster		
Blue Hill	$ 3,138,613	$109,834.62
Guide Rock	799,362	27,978.17
Red Cloud	6,154,249	215,400.31
Other	326,569	11,430.03
County Total	**$10,418,793**	**$364,643.13**
Wheeler		
Bartlett	$510,523	$17,868.63
Ericson	367,020	12,846.00
County Total	**$877,543**	**$30,714.63**
York		
Bradshaw	$ 725,577	$ 25,395.54
Gresham	453,096	15,858.74
Henderson	6,857,714	240,021.64
McCool Jct.	1,200,176	42,006.67
Waco	1,203,929	42,177.70
York	69,746,366	2,445,045.65
Other	299,295	10,475.49
County Total	**$80,486,153**	**$2,820,981.43**
Unallocated and Non-Resident	**$647,454,315**	**$22,112,279.94**
Total	**$8,735,050,508**	**$305,322,401.16**

Table 2

Sales Tax on Motor Vehicles

County	CALENDAR YEAR 1986	
	Net Taxable Sales	Sales Tax
Adams	$ 20,696,869	$ 715,984.91
Antelope	5,832,031	200,887.35
Arthur	444,886	15,212.57
Banner	922,754	31,327.50
Blaine	702,318	23,851.35
Boone	5,642,001	194,545.80
Box Butte	10,867,307	375,368.74
Boyd	1,823,589	62,101.14
Brown	2,613,553	89,359.95
Buffalo	23,071,007	798,262.07
Burt	6,078,563	209,422.23
Butler	6,010,006	207,052.33
Cass	19,229,790	669,797.45
Cedar	6,631,417	228,614.19
Chase	3,681,476	126,363.15
Cherry	4,622,512	158,970.05
Cheyenne	7,943,761	274,910.72
Clay	5,819,799	200,480.31
Colfax	6,466,396	222,978.75
Cuming	7,314,065	252,189.72
Custer	8,590,117	296,447.54
Dakota	10,964,738	378,763.36
Dawes	6,677,712	231,048.94
Dawson	14,031,729	484,999.39
Deuel	2,118,102	72,380.27
Dixon	3,983,792	136,847.25
Dodge	26,891,287	930,673.14
Douglas	361,753,223	12,601,500.03
Dundy	2,665,570	91,322.91
Fillmore	6,210,669	213,999.69
Franklin	2,864,186	98,059.08
Frontier	2,246,677	76,661.62
Furnas	3,893,653	133,726.13
Gage	17,197,265	594,724.31
Garden	2,311,590	79,084.52
Garfield	882,323	29,954.89
Gosper	1,528,085	51,984.84
Grant	543,336	18,446.26
Greeley	1,899,185	64,761.27
Hall	37,300,292	1,291,400.29
Hamilton	6,767,867	233,334.51
Harlan	3,185,550	109,207.99
Hayes	988,029	33,561.48
Hitchcock	3,194,781	109,506.45
Holt	10,360,404	357,820.06
Hooker	449,784	15,307.79
Howard	4,351,524	149,589.78
Jefferson	$ 6,266,115	$ 215,920.88
Johnson	3,433,494	117,770.74
Kearney	5,817,189	200,365.61
Keith	6,894,610	238,365.67
Keya Paha	782,559	26,587.05
Kimball	3,810,063	131,233.65
Knox	6,727,121	231,930.17
Lancaster	159,341,813	5,561,987.70
Lincoln	24,151,321	839,025.89
Logan	805,353	27,341.77
Loup	518,918	17,617.26
Madison	23,132,484	803,243.34
McPherson	414,296	14,065.34
Merrick	6,479,773	223,331.11
Morrill	4,366,263	150,091.02
Nance	3,157,429	108,204.90
Nemaha	5,948,829	204,937.24
Nuckolls	4,215,101	144,853.25
Otoe	11,289,834	390,230.04
Pawnee	2,407,074	82,205.12
Perkins	3,482,347	119,676.82
Phelps	8,159,815	281,559.83
Pierce	6,152,757	212,003.44
Platte	23,654,222	819,141.76
Polk	4,786,258	164,646.32
Red Willow	9,033,495	311,855.94
Richardson	7,150,127	246,551.89
Rock	1,717,521	58,448.84
Saline	8,863,372	305,931.65
Sarpy	93,568,210	3,248,203.49
Saunders	14,272,159	493,353.58
Scotts Bluff	25,136,471	869,788.12
Seward	11,147,692	385,097.14
Sheridan	4,321,181	148,852.70
Sherman	2,465,738	84,605.93
Sioux	1,227,888	41,705.31
Stanton	4,222,669	145,136.87
Thayer	4,314,873	148,334.61
Thomas	785,904	26,681.45
Thurston	3,057,011	104,725.44
Valley	2,775,876	95,002.48
Washington	14,297,197	494,225.14
Wayne	5,671,002	195,300.25
Webster	3,082,828	105,629.84
Wheeler	1,030,247	34,985.50
York	11,263,897	389,094.05
Total	**$1,245,865,966**	**$43,202,640.21**

Sales Tax Statistics by Nebraska Business Classification

Business Classification	1986 Net Taxable Sales	1985 Net Taxable Sales	Percent Change	1986 Sales Tax
AGRICULTURAL				
Agricultural Production	$ 4,512,562	$ 5,555,366	(18.8)%	$ 157,941.32
Wheat	248,691	139,649	78.1	8,704.41
Corn	862,996	389,477	121.6	30,205.11
Soybeans	685,925	805,723	(14.9)	24,007.55
Cash Grains, NEC	2,540,300	2,673,342	(5.0)	88,911.62
Field Crops, Except Cash Grains	1,860,763	1,710,316	8.8	65,127.35
Vegetables and Melons	754,597	831,401	(9.2)	26,411.14
Fruits and Tree Nuts	8,772,042	7,610,653	15.3	308,836.69
Horticultural Specialties	2,725,355	2,887,087	(5.6)	95,388.18
General Farms, Primarily Crops	10,351,926	8,659,690	19.5	362,568.28
Class Total	**$ 33,315,157**	**$ 31,262,704**	**6.6%**	**$1,168,101.65**
Agricultural Livestock	$ 974,839	$ 1,012,776	(3.7)%	$ 39,727.84
Livestock, Except Specialties	1,122,153	1,370,030	(18.1)	39,275.60
Beef Cattle and Beef Cattle Feedlots	466,707	474,442	(1.6)	16,334.93
Hogs	709,322	693,387	2.3	24,857.50
Sheep and Goats	455,934	510,020	(10.6)	16,017.84
Dairy Farms	3,440,855	3,143,873	9.4	130,419.98
Poultry and Eggs	1,264,913	1,403,980	(9.9)	34,259.08
Turkey and Turkey Eggs	61,878	364,658	(83.0)	2,165.77
Poultry Hatcheries	860,615	714,748	20.4	30,121.89
Animal Specialties	3,662,227	4,892,010	(25.1)	128,343.66
General Farms, Primarily Livestock	431,663	487,936	(11.5)	15,108.56
Class Total	**$ 13,451,106**	**$ 15,067,860**	**(10.7)%**	**$ 476,632.65**
Agricultural Services	$ 10,884,350	$ 18,323,938	(40.6)%	$ 401,565.68
Soil Preparation Services	1,268,473	935,154	35.6	44,396.94
Crop Planting, Cultivating & Protection	8,394,516	8,444,872	(0.6)	295,517.86
Veterinary Services	8,189,162	6,514,643	25.7	286,605.21
Animal Services, Except Veterinary	11,501,288	7,866,778	46.2	403,425.12
Farm Labor and Management Services	3,921,612	3,996,556	(1.9)	137,310.58
Landscape and Horticultural Services	7,776,419	8,080,316	(3.8)	272,339.32
Class Total	**$ 51,935,820**	**$ 54,162,257**	**(4.1)%**	**$1,841,160.71**
Forestry	**$ 2,976,655**	**$ 2,876,734**	**3.5%**	**$ 104,183.58**
Fishing, Hunting and Trapping	$ 10,452,753	$ 11,098,158	(5.8)%	$ 365,847.53
Commercial Fishing, Hatcheries & Preserves	17,616	22,782	(22.7)	616.61
Class Total	**$ 10,470,369**	**$ 11,120,940**	**(5.8)%**	**$ 366,464.14**
AGRICULTURAL CLASS GRAND TOTAL	**$112,149,107**	**$114,490,495**	**(2.0)%**	**$3,956,542.73**
MINING				
Metal Mining	**$ 49,585**	**$ 3,358**	**0.0%**	**$ 1,735.49**

Continued – Table 3

Business Classification	1986 Net Taxable Sales	1985 Net Taxable Sales	Percent Change	1986 Sales Tax
Oil and Gas Extraction	$ 522,272	$ 509,800	2.4%	$ 18,279.61
Crude Petroleum and Natural Gas	167,456	175,831	(4.8)	5,861.04
Natural Gas Liquids	0	0		0.00
Oil and Gas Field Services	3,912,584	6,228,078	(37.2)	137,333.61
Class Total	**$ 4,602,312**	**$ 6,913,709**	**(33.4)%**	**$161,474.26**
Nonmetalic Mineral Mining	$ 7,462,113	$ 5,858,213	27.4%	$261,173.54
Sand and Gravel	3,737,819	3,299,960	13.3	130,823.84
Class Total	**$11,199,932**	**$ 9,158,173**	**22.3%**	**$391,997.38**
MINING CLASS GRAND TOTAL	**$15,851,829**	**$16,075,240**	**(1.4)%**	**$555,207.13**
CONSTRUCTION				
Building Construction	$ 7,403,376	$ 4,749,754	55.9%	$ 261,726.57
Residential Building Contractors	3,895,148	3,699,690	5.3	137,305.87
Operative Builders	7,271,423	7,734,223	(6.0)	254,593.26
Nonresidential Building Contractors	7,832,838	4,873,167	60.7	274,066.32
Class Total	**$ 26,402,785**	**$ 21,056,834**	**25.4%**	**$ 927,692.02**
Other Construction	$ 1,179,789	$ 1,784,413	(33.9)%	$ 43,909.94
Highway and Street Construction	1,375,373	1,363,869	0.8	49,411.38
Heavy Construction	230,970	247,998	(6.9)	7,876.62
Class Total	**$ 2,786,132**	**$ 3,396,280**	**(18.0)%**	**$ 101,197.94**
Special Trade Construction	$ 60,812,149	$ 58,562,564	3.8%	$2,141,745.12
Plumbing and Heating	6,233,031	6,179,619	0.9	218,254.06
Painting and Decorating	1,546,617	1,189,482	30.0	54,132.20
Electrical Work	5,356,923	5,398,681	(0.8)	187,495.48
Masonry	690,732	625,896	10.4	24,175.92
Carpentering and Flooring	4,002,714	3,784,781	5.8	140,095.76
Roofing and Sheet Metal Work	4,852,182	2,426,037	100.0	171,668.17
Concrete Work	12,826,277	10,279,569	24.8	449,215.92
Water Well Drilling	8,893,611	9,914,205	(10.3)	311,279.00
Class Total	**$105,214,236**	**$ 98,360,834**	**7.0%**	**$3,698,061.63**
CONSTRUCTION CLASS GRAND TOTAL	**$134,403,153**	**$122,813,948**	**9.4%**	**$4,726,951.59**
MANUFACTURING				
Food Products	$ 5,697,088	$ 5,397,400	5.6%	$ 199,782.20
Meat Products	639,859	976,903	(34.5)	22,395.37
Dairy Products	519,368	678,623	(23.5)	15,107.59
Grain Mill Products	4,449,496	5,945,119	(25.2)	152,912.49
Bakery Products	343,019	445,021	(22.9)	12,756.56
Sugar and Confectionary Products	39,493	12,334	220.2	1,381.18
Beverages	4,304,460	4,793,348	(10.2)	171,675.68
Class Total	**$ 15,992,783**	**$ 18,248,748**	**(12.4)%**	**$ 576,011.07**
Tobacco Manufacturing	**$ 7,496,622**	**$ 7,209,520**	**4.0%**	**$ 262,382.01**

Business Classification	1986 Net Taxable Sales	1985 Net Taxable Sales	Percent Change	1986 Sales Tax
Other Manufacturing				
Textile Mill Products	$ 5,182,030	$ 5,036,478	2.9%	$ 181,712.70
Apparel and Finished Fabric Products	10,260,150	7,373,797	39.1	413,521.96
Class Total	**$ 15,442,180**	**$ 12,410,275**	**24.4%**	**$ 595,234.66**
Lumber and Wood Products, Except Furniture	$ 10,630,857	$ 10,487,399	1.4%	$ 379,560.16
Sawmills and Planing Mills	2,111,996	1,493,176	41.4	73,920.16
Class Total	**$ 12,742,853**	**$ 11,980,575**	**6.4%**	**$ 453,480.32**
Furniture and Fixtures	$ 3,579,724	$ 4,088,536	(12.4)%	$ 125,291.51
Household Furniture	929,654	1,028,696	(9.6)	32,538.47
Office Furniture	882,466	785,871	12.3	30,886.46
Class Total	**$ 5,391,844**	**$ 5,903,103**	**(8.7)%**	**$ 188,716.44**
Printing and Publishing	$ 26,090,619	$ 23,408,639	11.5%	$ 913,616.16
Newspaper Printing and Publishing	6,070,529	5,294,593	14.7	212,471.26
Books	2,866,128	3,814,856	(24.9)	100,315.15
Miscellaneous Publishing	2,497,003	2,401,417	4.0	87,395.55
Commercial Printing	44,094,268	40,793,766	8.1	1,569,638.85
Service Industries for Printing	8,172,878	6,700,610	22.0	286,051.62
Miscellaneous Printing	17,081,585	14,622,317	16.8	611,859.51
Class Total	**$106,873,010**	**$ 97,036,198**	**10.1%**	**$ 3,781,348.10**
Chemical and Allied Products	$ 14,736,174	$ 12,820,359	14.9%	$ 515,739.27
Industrial Inorganic Chemicals	2,470,345	1,789,647	38.0	49,691.37
Drugs	2,804,292	3,078,972	(8.9)	98,150.49
Soap and Cosmetics	2,523,164	2,555,018	(1.2)	88,311.70
Paints	5,242,990	5,428,763	(3.4)	183,505.07
Industrial Organic Chemicals	107,128	147,150	(27.2)	3,749.56
Agricultural Chemicals	1,768,134	1,418,716	24.6	61,885.43
Class Total	**$ 29,652,227**	**$ 27,238,625**	**8.9%**	**$ 1,001,032.89**
Petroleum Refining	**$ 4,909,344**	**$ 5,984,780**	**(18.0)%**	**$ 171,324.61**
Rubber and Plastics Products	**$ 3,529,642**	**$ 3,134,907**	**12.6%**	**$ 132,897.34**
Fabricated Metal Products	**$ 56,134,673**	**$ 59,931,824**	**(6.3)%**	**$ 1,973,637.82**
Nonelectrical Machinery	$ 4,893,039	$ 4,354,413	12.4%	$ 171,257.28
Farm and Garden	16,966,838	16,448,759	3.1	643,934.43
Other	16,525,662	14,974,794	10.4	578,399.50
Class Total	**$ 38,385,539**	**$ 35,777,966**	**7.3%**	**$ 1,393,591.21**
Electrical Machinery and Supplies	**$ 28,458,876**	**$ 25,719,748**	**10.6%**	**$ 995,812.97**
Miscellaneous Manufacturing Industries	**$ 80,240,657**	**$ 70,614,803**	**13.6%**	**$ 2,811,644.02**
MANUFACTURING CLASS GRAND TOTAL	**$405,250,250**	**$381,191,072**	**6.3%**	**$14,337,113.46**

Business Classification	1986 Net Taxable Sales	1985 Net Taxable Sales	Percent Change	1986 Sales Tax
TRANSPORTATION				
Railroads and Railroad Transportation	$ 1,276,482	$ 815,196	56.6%	$ 44,676.97
Local and Suburban Transit, and Taxicabs	74,767	80,396	(7.0)	2,616.92
Local and Suburban Passenger Transportation	1,163,579	1,031,020	12.9	40,725.40
Class Total	**$ 2,514,828**	**$ 1,926,612**	**30.5%**	**$ 88,019.29**
Motor Freight Transportation and Warehousing	$ 198,210	$ 290,734	(31.8)%	$ 6,937.50
Trucking	31,562,376	22,110,497	42.7	1,104,970.15
Public Warehousing	88,534	218,610	(59.5)	3,098.79
Class Total	**$ 31,849,120**	**$ 22,619,841**	**40.8%**	**$ 1,115,006.44**
Air Transportation	$ 2,055,042	$ 7,904,462	(74.0)%	$ 72,111.16
Certified Air Carriers	1,021,600	569,230	79.5	35,756.42
Class Total	**$ 3,076,642**	**$ 8,473,692**	**(63.7)%**	**$ 107,867.58**
Nonnatural Gas Pipelines	**$ 97,441**	**$ 96,751**	**0.7%**	**$ 3,410.48**
Communication	$ 52,418,054	$ 50,710,036	3.4%	$ 1,834,260.49
Telephone Communication	296,094,093	277,604,370	6.7	10,174,624.77
Telegraph Communication	772,071	743,886	3.8	27,022.60
Radio and Television Communication	2,157,349	1,820,191	18.5	75,683.72
Class Total	**$ 351,441,567**	**$ 330,878,483**	**6.2%**	**$12,111,591.58**
Electric, Gas and Sanitary Services	$ 169,829,229	$ 154,084,765	10.2%	$ 5,944,025.21
Electric Companies and Systems	466,921,827	355,842,227	31.2	16,342,806.42
Gas Companies and Systems	154,918,565	166,953,640	(7.2)	5,422,150.76
Combination Electric and Gas Systems	33,905,758	26,352,432	28.7	1,186,646.61
Water Supply	26,766,427	24,057,263	11.3	936,827.97
Sanitary Services	986,598	1,030,553	(4.3)	34,531.29
Steam Supply and Systems	745,377	868,695	(14.2)	26,088.25
Irrigation Systems	3,368,605	4,207,878	(19.9)	117,840.64
Class Total	**$ 857,442,386**	**$ 733,397,453**	**16.9%**	**$30,010,917.15**
TRANSPORTATION CLASS GRAND TOTAL	**$1,246,421,984**	**$1,097,392,832**	**13.6%**	**$43,436,812.52**
WHOLESALE				
Wholesale Trade	$ 71,193,087	$ 65,260,327	9.1%	$ 2,512,437.90
Automotive Parts and Supplies	47,132,713	52,538,815	(10.3)	1,658,190.99
Furniture and Home Furnishings	7,917,493	3,912,852	102.3	282,983.09
Construction Materials	34,435,601	32,004,691	7.6	1,205,225.44
Electrical Goods	81,858,264	74,251,936	10.2	2,859,453.68
Hardware, Plumbing and Heating Supplies	71,546,989	72,474,295	(1.3)	2,503,813.10
Miscellaneous Durable Goods	59,567,744	67,355,059	(11.6)	2,082,146.99
Paper and Paper Products	31,989,628	29,066,214	10.1	1,119,638.28
Drugs	11,061,048	11,034,470	0.2	403,263.31
Groceries	22,326,739	20,460,803	9.1	781,437.74
Farm Product Raw Materials	3,068,819	3,213,395	(4.5)	107,411.82
Petroleum and Petroleum Products	24,503,060	24,098,294	1.7	858,165.01
Beer, Wine and Alcoholic Beverages	3,366,302	3,412,370	(1.4)	117,821.32
Miscellaneous Nondurable Goods	33,362,338	29,296,271	13.9	1,172,005.24
WHOLESALE CLASS GRAND TOTAL	**$503,329,825**	**$488,379,792**	**3.1%**	**$17,663,993.91**

Business Classification	1986 Net Taxable Sales	1985 Net Taxable Sales	Percent Change	1986 Sales Tax
RETAIL TRADE				
Building, Hardware and Farm Supplies	$ 65,671,281	$ 67,398,820	(2.6)%	$ 2,298,814.31
Lumber and Building Materials Dealers	208,682,047	197,790,660	5.5	7,297,449.07
Heating and Plumbing Equipment Dealers	18,490,951	14,963,226	23.6	645,637.10
Paint, Glass and Wallpaper Stores	37,843,513	36,821,492	2.8	1,325,314.95
Electrical Supply Stores	12,425,446	13,425,129	(7.4)	436,946.43
Hardware Stores	83,485,923	83,631,078	(0.2)	2,921,570.58
Farm Equipment and Supplies	295,313,754	255,680,834	15.5	10,330,234.48
Mobile Home Dealers	14,814,752	14,487,131	2.3	518,517.62
Class Total	**$ 736,727,667**	**$ 684,198,370**	**7.7%**	**$ 25,774,484.54**
General Merchandise	$ 437,269,348	$ 399,753,582	9.4%	$ 15,135,289.46
Department Stores	478,002,584	443,850,121	7.7	16,730,390.98
Mail Order Houses	26,839,758	26,617,428	0.8	940,264.31
Variety Stores	83,363,316	103,266,900	(19.3)	2,917,960.26
Vending Machine Operators	24,034,525	23,958,507	0.3	842,549.93
Direct Sales Organizers	84,034,199	90,937,670	(7.6)	2,948,935.07
Class Total	**$1,133,543,730**	**$1,088,384,208**	**4.1%**	**$ 39,515,390.01**
Food Stores	$ 50,702,395	$ 50,576,263	0.2%	$ 1,774,645.56
Grocery Stores	313,543,535	292,401,780	7.2	10,975,421.87
Meat and Fish Markets	963,497	985,352	(2.2)	42,694.81
Fruit Stores and Vegetable Markets	691,604	644,060	7.4	24,206.36
Candy, Nut and Confectionary Stores	1,090,097	1,069,894	1.9	39,117.19
Dairy Products Stores	4,291,767	3,750,678	14.4	151,181.89
Retail Bakers	3,036,149	2,870,023	5.8	106,270.67
Class Total	**$ 374,319,044**	**$ 352,298,050**	**6.3%**	**$ 13,113,538.35**
Automotive Dealers and Gasoline Stations	$ 44,117,385	$ 43,819,374	0.7%	$ 1,544,361.84
New and Used Motor Vehicle Dealers	63,959,232	63,828,216	0.2	2,238,048.97
Used Motor Vehicle Dealers	1,555,287	1,498,079	3.8	54,436.37
Tire, Battery and Accessory Dealers	65,759,622	63,185,928	4.1	2,304,641.98
Gasoline Service Stations	100,483,943	101,127,414	(0.6)	3,529,635.92
Boat Dealers	8,289,069	7,020,483	18.1	290,118.28
Recreational and Utility Trailer Dealers	3,132,566	3,072,747	1.9	113,910.47
Motorcycle Dealers	7,154,532	7,506,015	(4.7)	251,608.15
Class Total	**$ 294,451,636**	**$ 291,058,256**	**1.2%**	**$ 10,326,761.98**
Apparel and Accessories	$ 23,536,954	$ 20,070,834	17.3%	$ 827,014.74
Men's and Boys' Clothing	35,989,239	35,694,936	0.8	1,259,625.86
Women's Ready-to-Wear	60,124,139	60,549,260	(0.7)	2,104,230.15
Women's Accessory and Specialty Stores	19,819,546	17,761,534	11.6	693,682.94
Children's and Infant's Wear	4,051,385	4,539,106	(10.7)	141,799.20
Family Clothing Stores	36,333,420	34,665,685	4.8	1,271,670.10
Shoe Stores	52,125,604	50,698,794	2.8	1,824,406.74
Class Total	**$ 231,980,287**	**$ 223,980,149**	**3.6%**	**$ 8,122,429.73**
Furniture and Home Furnishing Stores	$ 52,117,655	$ 51,120,520	2.0%	$ 1,904,859.27
Nonappliance Home Furnishings	188,845,836	174,091,101	8.5	6,610,360.37
Household Appliance Stores	24,696,758	23,552,067	4.9	864,390.71
Radio, Television and Music Stores	49,567,766	47,683,016	4.0	1,735,791.57
Class Total	**$ 315,228,015**	**$ 296,446,704**	**6.3%**	**$ 11,115,401.92**

Continued – Table 3

Business Classification	1986 Net Taxable Sales	1985 Net Taxable Sales	Percent Change	1986 Sales Tax
Eating and Drinking Places	$ 630,719,351	$ 596,420,346	5.8%	$ 22,096,007.93
Drinking Places	79,755,025	81,949,555	(2.7)	2,801,590.95
Class Total	**$ 710,474,376**	**$ 678,369,901**	**4.7%**	**$ 24,897,598.88**
Miscellaneous Retail Stores	$ 415,634,441	$ 383,033,740	8.5%	$ 14,725,388.97
Drug and Propietary Stores	90,303,269	85,255,095	5.9	3,160,894.95
Liquor Stores	67,967,911	75,952,105	(10.5)	2,388,404.53
Antique and Secondhand Stores	7,602,605	6,886,351	10.4	267,695.21
Books and Stationery Stores	32,314,983	29,965,394	7.8	1,129,237.96
Sporting Goods and Bicycle Stores	39,432,800	37,362,535	5.5	1,381,844.08
Garden Supply Stores	11,705,256	10,397,055	12.6	409,716.42
Jewelry Stores	40,980,338	36,758,566	11.5	1,434,401.93
Rental Stores	18,891,229	16,679,519	13.3	662,147.56
Class Total	**$ 724,832,832**	**$ 682,290,360**	**6.2%**	**$ 25,559,731.61**
RETAIL TRADE CLASS GRAND TOTAL	**$4,521,557,587**	**$4,297,025,998**	**5.2%**	**$158,425,337.02**
FINANCE, INSURANCE AND REAL ESTATE				
Banking	$ 6,938,287	$ 4,303,677	61.2%	$ 245,868.57
Commercial and Stock Savings Banks	2,847,175	1,631,065	74.6	99,651.63
FRB and FDIC State Banks	1,037,824	288,405	259.8	38,376.23
Non-FRB & Non-FDIC State Banks	1,074,222	925,565	16.1	37,597.95
Federal & State Savings & Loan Associations	894,850	189,673	371.8	32,282.79
Agricultural Credit Unions	70,912	73,173	(3.1)	2,481.96
Federal and State Credit Unions	666,403	352,901	88.8	23,324.25
Licensed Small Loan Lenders	257,645	133,924	92.4	9,017.76
Miscellaneous Credit Institutions	14,859,830	12,429,925	19.5	528,913.94
Class Total	**$28,647,148**	**$20,328,308**	**40.9%**	**$1,017,515.08**
Security and Commodity Brokers, Dealers, Exchanges and Services				
Security Brokers, Dealers and Flotation Companies	$22,289,162	$20,454,831	9.0%	$ 780,122.41
Security and Commodity Exchanges	211,435	274,835	(23.1)	7,400.27
Class Total	**$22,500,597**	**$20,729,666**	**8.5%**	**$ 787,522.68**
Insurance				
Life Insurance and Insurance Carriers	$ 2,914,884	$ 2,515,540	15.9%	$ 102,021.42
Accident, Health Insurance and Medical	375,756	344,370	9.1	13,151.68
Class Total	**$ 3,290,640**	**$ 2,859,910**	**15.1%**	**$ 115,173.10**
Real Estate				
Real Estate Operators, Except Developers	$ 4,664,767	$ 3,693,499	26.3%	$ 163,319.43
Real Estate Agents and Managers	4,557,226	679,366	570.8	159,933.28
Subdividers and Developers	1,133,231	1,226,544	(7.6)	39,663.23
Class Total	**$10,355,224**	**$ 5,599,409**	**84.9%**	**$ 362,915.94**
FINANCE, INSURANCE AND REAL ESTATE CLASS GRAND TOTAL	**$64,793,609**	**$49,517,293**	**30.9%**	**$2,283,126.80**
SERVICES				
Lodging, Places and Camps	$ 17,152,399	$ 18,605,695	(7.8)%	$ 600,335.87
Hotels, Motels and Tourist Courts	126,144,572	116,004,044	8.7	3,773,280.99
Rooming and Boarding Houses	95,611	195,263	(51.0)	3,346.48
Class Total	**$143,392,582**	**$134,805,002**	**6.4%**	**$ 4,376,963.34**

Business Classification	1986 Net Taxable Sales	1985 Net Taxable Sales	Percent Change	1986 Sales Tax
Personal Services	$ 56,242,785	$ 47,202,260	19.2%	$ 1,988,968.94
Laundry, Cleaning and Garment Services	18,385,012	5,865,300	213.5	643,980.09
Portrait Photographic Studios	18,408,453	17,315,178	6.3	644,769.82
Beauty Shops	4,934,589	4,593,407	7.4	173,566.96
Barber Shops	1,314,611	1,324,410	(0.7)	46,014.74
Shoe Repair and Shoe Shine Shops	1,332,636	1,201,530	10.9	46,643.25
Funeral Services and Crematories	23,249,219	22,177,978	4.8	823,770.12
Class Total	**$123,867,305**	**$ 99,680,063**	**24.3%**	**$ 4,367,713.92**
Miscellaneous Business Services	$303,260,097	$269,091,657	12.7%	$10,647,642.69
Advertising	10,222,089	9,192,584	11.2	367,669.42
Mailing and Reproduction	10,401,604	8,297,840	25.4	365,158.35
Computer and Data Processing Services	31,036,196	28,870,022	7.5	1,087,435.82
Class Total	**$354,919,986**	**$315,452,103**	**12.5%**	**$12,467,906.28**
Automobile Repair, Services and Garages	$ 14,928,981	$ 14,814,004	0.8%	$ 521,821.93
Automotive Rental and Leasing	48,185,283	45,669,594	5.5	1,628,996.41
Automobile Parking	640,540	89,535	615.4	22,418.95
Automotive Repair Shops	58,210,417	56,191,893	3.6	2,040,774.92
Automotive Services, Except Repair	10,306,313	9,359,447	10.1	374,127.32
Class Total	**$132,271,534**	**$126,124,473**	**4.9%**	**$4,588,139.53**
Miscellaneous Repair Services	$ 45,244,776	$ 43,559,058	3.9%	$ 1,593,104.99
Electric Repair Shops	8,472,130	8,259,330	2.6	296,527.99
Watch, Clock and Jewelry Repair	1,431,548	1,126,317	27.1	50,104.58
Class Total	**$ 55,148,454**	**$ 52,944,705**	**4.2%**	**$ 1,939,737.56**
Motion Pictures	$ 458,716	$ 443,516	3.4%	$ 16,055.21
Motion Picture Service Industries	461,107	323,006	42.8	16,138.92
Motion Picture Theatres	15,507,817	16,863,158	(8.0)	545,202.76
Class Total	**$ 16,427,640**	**$ 17,629,680**	**(6.8)%**	**$ 577,396.89**
Amusement and Recreation Services	$ 53,391,693	$ 49,032,351	8.9%	$ 1,875,885.03
Dance Halls, Studios and Schools	3,012,178	2,845,119	5.9	105,546.07
Theatrical Producers, Bands and Entertainers	2,009,487	2,228,863	(9.8)	70,332.50
Bowling Alleys, Billiard and Pool Parlors	20,015,748	19,723,362	1.5	700,165.78
Commercial Sports	13,272,876	13,747,211	(3.5)	464,551.49
Class Total	**$ 91,701,982**	**$ 87,576,906**	**4.7%**	**$ 3,216,480.87**
Medical and Other Health Services	$ 18,130,483	$ 17,240,471	5.2%	$ 346,699.85
Offices of Physicians	613,198	580,980	5.5	21,463.08
Offices of Dentists	1,190,967	1,133,234	5.1	41,683.93
Offices of Other Health Practitioners	838,673	909,961	(7.8)	29,355.82
Nursing and Personal Care Facilities	1,519,518	1,525,677	(0.4)	53,183.71
Hospitals	7,310,350	7,221,633	1.2	255,178.53
Medical and Dental Laboratories	470,695	493,392	(4.6)	16,474.45
Class Total	**$ 30,073,884**	**$ 29,105,348**	**3.3%**	**$ 764,039.37**
Nonprofit Membership Organizations	**$ 49,296,596**	**$ 52,733,525**	**(6.5)%**	**$ 1,725,751.62**
SERVICES CLASS GRAND TOTAL	**$997,099,963**	**$916,051,805**	**8.8%**	**$34,024,129.38**
OTHER CLASS GRAND TOTAL	**$734,193,201**	**$665,665,855**	**10.3%**	**$25,913,186.62**
STATE GRAND TOTALS	**$8,735,050,508**	**$8,148,604,330**	**7.2%**	**$305,322,401.16**

Table 4

Nebraska Business Classification Sales by County

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Adams County		
Agriculture	$ 1,746,115	$ 61,114.59
Mining	—	—
Construction	1,797,333	62,907.17
Manufacturing	3,830,196	133,515.46
Transportation	22,968,600	803,901.32
Wholesale	13,174,635	461,113.11
Retail	87,451,750	3,060,821.04
Banking, Insurance, Real Estate	—	—
Services	13,674,141	478,601.18
Other	15,607,391	546,259.95
County Total	**$160,250,161**	**$5,608,233.82**
Antelope County		
Agriculture	$ 84,810	$ 2,968.51
Mining	—	—
Construction	518,198	18,137.29
Manufacturing	305,731	10,700.83
Transportation	1,714,165	59,995.99
Wholesale	566,882	19,841.04
Retail	14,336,010	499,801.63
Banking, Insurance, Real Estate	—	—
Services	2,713,192	94,963.17
Other	1,396,900	48,891.91
County Total	**$21,635,888**	**$755,300.37**
Arthur County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	121,869	4,265.55
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	333,454	11,671.03
County Total	**$455,323**	**$15,936.58**
Banner County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	0	0.00
Wholesale	0	0.00
Retail	—	—
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	127,158	4,450.77
County Total	**$127,158**	**$4,450.77**
Blaine County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	827,478	29,737.08
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	157,821	5,523.84
County Total	**$985,299**	**$35,260.92**
Boone County		
Agriculture	$ 761,180	$ 26,641.70
Mining	—	—
Construction	505,149	17,773.38
Manufacturing	3,692,077	129,222.84
Transportation	3,985,970	139,509.04
Wholesale	—	—
Retail	10,885,148	380,982.78
Banking, Insurance, Real Estate	—	—
Services	1,767,814	61,874.53
Other	1,581,545	55,354.55
County Total	**$23,178,883**	**$811,358.82**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Box Butte County		
Agriculture	$ 360,552	$ 12,619.54
Mining	0	0.00
Construction	1,262,904	44,201.96
Manufacturing	257,435	9,010.38
Transportation	11,002,162	387,214.75
Wholesale	1,076,326	37,671.64
Retail	32,316,370	1,131,077.83
Banking, Insurance, Real Estate	—	—
Services	5,269,158	182,873.81
Other	10,179,217	356,273.08
County Total	**$61,724,124**	**$2,160,942.99**
Boyd County		
Agriculture	$ —	$ —
Mining	—	—
Construction	79,630	2,787.13
Manufacturing	37,689	1,319.18
Transportation	815,202	28,532.25
Wholesale	159,051	5,566.87
Retail	3,657,749	128,022.89
Banking, Insurance, Real Estate	—	—
Services	644,321	22,551.86
Other	601,138	21,040.30
County Total	**$5,994,780**	**$209,820.48**
Brown County		
Agriculture	$ 202,954	$ 7,103.56
Mining	—	—
Construction	224,501	7,857.71
Manufacturing	—	—
Transportation	3,333,876	116,685.65
Wholesale	—	—
Retail	9,822,102	343,775.34
Banking, Insurance, Real Estate	—	—
Services	1,332,606	46,642.05
Other	908,446	31,796.06
County Total	**$15,824,485**	**$553,860.37**
Buffalo County		
Agriculture	$ 1,937,197	$ 67,802.88
Mining	237,144	8,300.19
Construction	819,305	28,676.23
Manufacturing	2,849,839	99,745.08
Transportation	27,158,615	950,552.06
Wholesale	5,532,947	193,653.82
Retail	119,036,910	4,165,807.42
Banking, Insurance, Real Estate	459,329	16,076.58
Services	28,847,670	1,009,674.36
Other	11,440,343	400,413.29
County Total	**$198,319,299**	**$6,940,701.91**
Burt County		
Agriculture	$ 842,871	$ 29,500.83
Mining	0	0.00
Construction	225,023	7,876.00
Manufacturing	398,273	13,939.72
Transportation	5,540,763	193,926.87
Wholesale	553,806	19,383.44
Retail	13,653,520	477,886.33
Banking, Insurance, Real Estate	0	0.00
Services	2,814,483	98,508.12
Other	527,242	18,453.59
County Total	**$24,555,981**	**$859,474.90**
Butler County		
Agriculture	$ 645,908	$ 22,607.15
Mining	—	—
Construction	130,276	4,559.77
Manufacturing	—	—
Transportation	4,535,314	158,736.35
Wholesale	185,877	6,505.83
Retail	12,818,802	448,661.03
Banking, Insurance, Real Estate	—	—
Services	2,118,764	74,158.08
Other	627,122	21,949.63
County Total	**$21,062,063**	**$737,177.84**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Cass County		
Agriculture	$ 1,153,086	$ 40,353.41
Mining	2,104,994	73,674.89
Construction	1,010,926	35,382.57
Manufacturing	627,494	21,962.54
Transportation	8,633,251	302,164.57
Wholesale	736,232	25,768.34
Retail	21,862,085	766,906.43
Banking, Insurance, Real Estate	—	—
Services	3,199,843	111,875.43
Other	2,204,836	78,935.21
County Total	**$41,532,747**	**$1,457,023.39**
Cedar County		
Agriculture	$ 820,245	$ 28,708.87
Mining	—	—
Construction	993,234	34,763.42
Manufacturing	—	—
Transportation	4,892,786	171,247.72
Wholesale	227,734	7,970.89
Retail	16,566,699	586,482.48
Banking, Insurance, Real Estate	—	—
Services	3,104,554	108,661.05
Other	844,938	29,573.23
County Total	**$27,450,190**	**$967,407.66**
Chase County		
Agriculture	$ 442,158	$ 15,475.86
Mining	—	—
Construction	947,338	33,156.99
Manufacturing	—	—
Transportation	2,143,664	75,028.43
Wholesale	414,979	14,524.35
Retail	12,657,779	443,024.32
Banking, Insurance, Real Estate	—	—
Services	2,274,612	81,678.65
Other	708,076	24,783.01
County Total	**$19,588,606**	**$687,671.61**
Cherry County		
Agriculture	$ 424,094	$ 14,843.52
Mining	—	—
Construction	259,590	9,085.80
Manufacturing	—	—
Transportation	5,143,151	180,010.48
Wholesale	—	—
Retail	16,207,228	567,505.38
Banking, Insurance, Real Estate	—	—
Services	2,941,144	102,941.17
Other	1,744,739	61,066.71
County Total	**$26,719,946**	**$935,453.06**
Cheyenne County		
Agriculture	$ 352,753	$ 12,346.60
Mining	—	—
Construction	477,868	16,725.59
Manufacturing	497,262	17,404.48
Transportation	9,638,338	337,342.02
Wholesale	1,332,312	46,631.20
Retail	24,348,686	849,496.17
Banking, Insurance, Real Estate	—	—
Services	4,498,027	157,432.83
Other	2,859,439	100,080.98
County Total	**$44,004,685**	**$1,537,459.87**
Clay County		
Agriculture	$ 684,025	$ 23,941.16
Mining	—	—
Construction	1,182,500	41,387.65
Manufacturing	874,711	30,615.16
Transportation	3,706,858	129,740.40
Wholesale	339,761	11,891.70
Retail	11,422,809	399,801.68
Banking, Insurance, Real Estate	—	—
Services	1,864,179	65,247.57
Other	2,835,684	99,249.43
County Total	**$22,910,527**	**$801,874.75**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Colfax County		
Agriculture	$ 373,410	$ 13,069.56
Mining	—	—
Construction	1,360,307	47,610.92
Manufacturing	—	—
Transportation	2,447,407	85,659.34
Wholesale	1,281,138	44,840.05
Retail	16,715,090	585,031.49
Banking, Insurance, Real Estate	—	—
Services	2,430,956	85,085.34
Other	2,833,744	99,179.49
County Total	**$27,442,052**	**$960,476.19**
Cuming County		
Agriculture	$ 1,874,926	$ 65,622.68
Mining	—	—
Construction	1,565,793	54,802.96
Manufacturing	286,604	10,031.39
Transportation	5,663,669	198,228.52
Wholesale	1,213,174	42,461.30
Retail	19,352,832	676,598.16
Banking, Insurance, Real Estate	—	—
Services	3,503,117	122,610.96
Other	3,359,061	117,567.62
County Total	**$36,819,176**	**$1,287,923.59**
Custer County		
Agriculture	$ 810,371	$ 28,363.39
Mining	368,729	12,905.68
Construction	919,911	32,197.28
Manufacturing	1,802,296	63,080.58
Transportation	9,448,744	330,706.33
Wholesale	962,499	33,687.82
Retail	23,161,640	814,090.92
Banking, Insurance, Real Estate	—	—
Services	4,288,903	150,114.20
Other	2,158,224	75,538.50
County Total	**$43,921,317**	**$1,540,684.70**
Dakota County		
Agriculture	$ 1,013,126	$ 35,459.70
Mining	0	0.00
Construction	450,454	15,766.06
Manufacturing	2,192,594	76,741.13
Transportation	13,297,403	465,409.39
Wholesale	55,831	1,954.21
Retail	25,085,559	877,999.00
Banking, Insurance, Real Estate	—	—
Services	4,719,783	165,194.32
Other	5,070,247	177,459.36
County Total	**$51,884,997**	**$1,815,983.17**
Dawes County		
Agriculture	$ 290,752	$ 10,176.54
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	5,359,201	187,572.15
Wholesale	150,079	5,252.85
Retail	25,636,573	897,395.56
Banking, Insurance, Real Estate	—	—
Services	4,818,643	168,654.41
Other	2,395,068	83,828.19
County Total	**$38,650,316**	**$1,352,879.70**
Dawson County		
Agriculture	$ 3,411,644	$ 119,408.43
Mining	—	—
Construction	1,382,601	48,391.41
Manufacturing	884,515	30,958.51
Transportation	19,796,293	692,870.36
Wholesale	1,252,202	43,827.37
Retail	58,898,613	2,061,690.67
Banking, Insurance, Real Estate	190,951	6,683.33
Services	8,140,849	284,927.98
Other	4,345,790	152,046.13
County Total	**$98,303,458**	**$3,440,804.19**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Deuel County		
Agriculture	$ 55,943	$ 1,958.09
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	1,130,125	39,554.44
Wholesale	—	—
Retail	4,939,516	172,884.11
Banking, Insurance, Real Estate	0	0.00
Services	863,391	30,219.23
Other	411,805	14,413.34
County Total	**$7,400,780**	**$259,029.21**
Dixon County		
Agriculture	$ 218,008	$ 7,630.31
Mining	—	—
Construction	342,037	11,971.47
Manufacturing	—	—
Transportation	2,895,741	101,351.05
Wholesale	—	—
Retail	4,052,964	141,855.47
Banking, Insurance, Real Estate	0	0.00
Services	1,587,938	55,578.72
Other	1,032,669	36,143.69
County Total	**$10,129,357**	**$354,530.71**
Dodge County		
Agriculture	$ 2,956,193	$ 103,467.57
Mining	—	—
Construction	2,314,055	80,992.59
Manufacturing	2,415,947	84,745.87
Transportation	32,538,324	1,138,780.49
Wholesale	6,773,455	237,072.10
Retail	108,746,543	3,801,098.91
Banking, Insurance, Real Estate	—	—
Services	14,196,845	499,292.21
Other	9,628,327	336,992.78
County Total	**$179,569,699**	**$6,282,442.52**
Douglas County		
Agriculture	$ 18,083,139	$ 636,140.64
Mining	1,441,055	50,437.08
Construction	58,501,947	2,058,361.18
Manufacturing	157,673,791	5,600,125.42
Transportation	446,549,693	15,709,148.45
Wholesale	219,374,590	7,704,829.25
Retail	1,554,118,845	54,706,057.05
Banking, Insurance, Real Estate	26,244,245	929,851.12
Services	367,488,257	12,048,540.43
Other	314,095,394	11,197,478.02
County Total	**$3,163,570,956**	**$110,640,968.64**
Dundy County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	169,184	5,921.55
Retail	4,562,256	159,680.07
Banking, Insurance, Real Estate	0	0.00
Services	$17,427	17,712.34
Other	1,613,265	56,464.75
County Total	**$6,862,132**	**$239,778.71**
Fillmore County		
Agriculture	$ 214,978	$ 7,524.46
Mining	—	—
Construction	694,259	24,299.40
Manufacturing	—	—
Transportation	5,862,802	205,198.41
Wholesale	484,829	16,969.25
Retail	15,534,136	543,678.31
Banking, Insurance, Real Estate	—	—
Services	2,897,911	101,785.35
Other	1,184,306	41,451.10
County Total	**$26,873,221**	**$940,906.28**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Franklin County		
Agriculture	$ 189,284	$ 6,625.08
Mining	—	—
Construction	320,487	11,217.13
Manufacturing	—	—
Transportation	1,187,687	41,569.16
Wholesale	505,302	17,685.71
Retail	3,394,670	118,814.99
Banking, Insurance, Real Estate	—	—
Services	1,773,711	62,080.66
Other	1,622,370	56,783.43
County Total	**$8,993,511**	**$314,776.16**
Frontier County		
Agriculture	$ 853,352	$ 29,867.52
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	2,811,918	98,418.34
Banking, Insurance, Real Estate	—	—
Services	817,906	28,627.45
Other	1,685,432	58,990.55
County Total	**$6,168,608**	**$215,903.86**
Furnas County		
Agriculture	$ 89,490	$ 3,132.26
Mining	—	—
Construction	256,339	8,971.97
Manufacturing	160,728	5,625.74
Transportation	4,186,956	146,543.74
Wholesale	573,005	20,055.36
Retail	8,959,124	313,572.38
Banking, Insurance, Real Estate	—	—
Services	1,937,866	67,826.61
Other	1,670,876	58,480.99
County Total	**$17,834,384**	**$624,209.05**
Gage County		
Agriculture	$ 814,183	$ 28,497.02
Mining	—	—
Construction	1,326,308	46,421.26
Manufacturing	1,325,078	46,378.24
Transportation	17,497,274	612,405.00
Wholesale	1,975,758	70,499.90
Retail	55,948,992	1,959,089.58
Banking, Insurance, Real Estate	—	—
Services	7,242,960	253,636.18
Other	4,980,213	174,360.45
County Total	**$91,110,766**	**$3,191,287.63**
Garden County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,032,699	141,145.65
Banking, Insurance, Real Estate	0	0.00
Services	671,252	23,494.31
Other	2,183,377	76,419.00
County Total	**$6,887,328**	**$241,058.96**
Garfield County		
Agriculture	$ 222,925	$ 7,802.56
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,882,792	170,351.06
Banking, Insurance, Real Estate	0	0.00
Services	735,676	25,749.26
Other	2,277,242	79,703.92
County Total	**$8,118,635**	**$283,606.80**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Gosper County		
Agriculture	$2,309,524	$ 80,833.39
Mining	0	0.00
Construction	590,404	20,664.27
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,309,864	45,845.75
Banking, Insurance, Real Estate	—	—
Services	386,334	13,521.96
Other	1,113,736	38,980.95
County Total	**$5,709,862**	**$199,846.32**
Grant County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	1,422,741	49,796.38
Banking, Insurance, Real Estate	0	0.00
Services	533,825	18,684.23
Other	212,425	7,435.05
County Total	**$2,168,991**	**$75,915.66**
Greeley County		
Agriculture	$ 309,197	$ 10,822.02
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,263,834	149,235.49
Banking, Insurance, Real Estate	0	0.00
Services	1,145,935	40,108.27
Other	1,401,345	49,047.51
County Total	**$7,120,311**	**$249,213.29**
Hall County		
Agriculture	$ 2,099,015	$ 73,466.19
Mining	—	—
Construction	3,673,382	128,569.44
Manufacturing	13,007,566	460,173.24
Transportation	51,383,181	1,798,411.73
Wholesale	29,295,156	1,027,304.70
Retail	187,084,797	6,548,337.28
Banking, Insurance, Real Estate	542,758	18,996.68
Services	32,024,520	1,120,864.80
Other	12,521,011	438,236.93
County Total	**$331,631,386**	**$11,614,360.99**
Hamilton County		
Agriculture	$ 320,991	$ 11,234.97
Mining	—	—
Construction	969,864	33,945.50
Manufacturing	1,204,342	42,152.16
Transportation	4,587,886	160,576.22
Wholesale	1,510,051	53,405.04
Retail	11,941,140	417,942.38
Banking, Insurance, Real Estate	—	—
Services	3,464,245	121,249.98
Other	2,144,757	75,066.83
County Total	**$26,143,276**	**$915,573.08**
Harlan County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	89,336	3,126.91
Manufacturing	—	—
Transportation	656,029	22,961.10
Wholesale	327,420	11,459.74
Retail	5,684,771	199,212.78
Banking, Insurance, Real Estate	—	—
Services	3,037,615	106,317.25
Other	1,243,413	43,520.13
County Total	**$11,038,584**	**$386,597.91**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Hayes County		
Agriculture	$ —	$ —
Mining	—	—
Construction	0	0.00
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	—	—
Banking, Insurance, Real Estate	0	0.00
Services	175,180	6,131.41
Other	345,077	12,077.94
County Total	**$520,257**	**$18,209.35**
Hitchcock County		
Agriculture	$ 223,518	$ 7,823.25
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	1,767,700	61,869.64
Wholesale	—	—
Retail	3,193,622	111,777.74
Banking, Insurance, Real Estate	—	—
Services	771,935	27,090.51
Other	1,334,392	46,651.71
County Total	**$7,291,167**	**$255,212.85**
Holt County		
Agriculture	$ 1,848,823	$ 64,762.28
Mining	—	—
Construction	1,145,756	40,396.86
Manufacturing	325,837	11,404.50
Transportation	10,146,909	355,142.32
Wholesale	782,798	27,398.38
Retail	29,810,407	1,043,369.22
Banking, Insurance, Real Estate	—	—
Services	4,240,526	148,421.06
Other	5,040,008	176,401.13
County Total	**$53,341,064**	**$1,867,295.75**
Hooker County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,653,126	57,860.03
Banking, Insurance, Real Estate	0	0.00
Services	231,934	8,117.94
Other	322,191	11,276.81
County Total	**$2,207,251**	**$77,254.78**
Howard County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	2,826,387	98,923.68
Wholesale	—	—
Retail	10,010,355	349,195.93
Banking, Insurance, Real Estate	—	—
Services	1,082,439	37,886.03
Other	1,187,822	41,574.47
County Total	**$15,107,003**	**$527,580.11**
Jefferson County		
Agriculture	$ 118,869	$ 4,160.55
Mining	—	—
Construction	719,257	25,174.24
Manufacturing	1,049,011	91,017.70
Transportation	6,689,115	234,119.27
Wholesale	1,551,815	54,313.85
Retail	22,030,114	771,592.54
Banking, Insurance, Real Estate	—	—
Services	1,464,496	51,364.78
Other	4,456,758	155,987.26
County Total	**$38,079,435**	**$1,387,730.19**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Johnson County		
Agriculture	$ 277,559	$ 9,714.86
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	2,145,505	75,129.02
Wholesale	—	—
Retail	8,340,060	292,615.19
Banking, Insurance, Real Estate	0	0.00
Services	1,404,472	49,693.34
Other	1,331,296	46,595.86
County Total	**$13,498,892**	**$473,748.27**
Kearney County		
Agriculture	$ 525,999	$ 18,410.27
Mining	0	0.00
Construction	497,710	17,419.98
Manufacturing	2,924,641	102,362.68
Transportation	2,340,609	81,921.32
Wholesale	408,099	14,283.56
Retail	8,362,964	292,705.72
Banking, Insurance, Real Estate	—	—
Services	3,608,752	126,307.44
Other	823,488	28,822.32
County Total	**$15,492,262**	**$682,233.29**
Keith County		
Agriculture	$ 1,139,753	$ 39,891.50
Mining	—	—
Construction	559,159	19,570.90
Manufacturing	577,870	20,225.68
Transportation	7,411,632	259,407.27
Wholesale	4,389,165	153,620.40
Retail	30,030,092	1,053,058.54
Banking, Insurance, Real Estate	—	—
Services	7,135,846	249,871.53
Other	2,525,887	88,406.78
County Total	**$53,769,404**	**$1,884,052.60**
Keya Paha County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	586,557	20,529.82
Banking, Insurance, Real Estate	0	0.00
Services	320,216	11,207.80
Other	469,089	16,418.32
County Total	**$1,375,862**	**$48,155.94**
Kimball County		
Agriculture	$ 115,823	$ 4,053.93
Mining	—	—
Construction	47,910	1,676.91
Manufacturing	68,192	2,386.87
Transportation	1,985,778	69,502.34
Wholesale	1,408,495	49,297.49
Retail	10,719,527	375,185.90
Banking, Insurance, Real Estate	—	—
Services	1,805,991	72,524.16
Other	3,735,550	130,744.55
County Total	**$19,887,266**	**$705,372.15**
Knox County		
Agriculture	$ 451,831	$ 15,814.38
Mining	—	—
Construction	437,882	15,326.10
Manufacturing	504,826	17,669.17
Transportation	5,418,727	189,655.75
Wholesale	342,733	11,995.87
Retail	17,917,347	627,111.69
Banking, Insurance, Real Estate	0	0.00
Services	3,992,750	139,747.89
Other	1,247,583	43,665.98
County Total	**$30,313,679**	**$1,060,986.83**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Lancaster County		
Agriculture	$ 11,556,907	$ 404,732.07
Mining	—	—
Construction	8,017,292	288,594.74
Manufacturing	41,184,186	1,440,676.69
Transportation	187,242,778	6,553,497.92
Wholesale	75,819,472	2,669,666.41
Retail	638,605,833	22,367,464.59
Banking, Insurance, Real Estate	2,095,094	74,291.97
Services	129,777,527	4,569,249.90
Other	88,147,684	3,113,420.54
County Total	**$1,182,446,773**	**$41,481,594.83**
Lincoln County		
Agriculture	$ 1,945,886	$ 68,106.63
Mining	—	—
Construction	1,964,135	68,745.52
Manufacturing	1,466,560	51,329.91
Transportation	22,585,744	790,501.65
Wholesale	5,451,108	190,789.62
Retail	97,151,912	3,401,802.18
Banking, Insurance, Real Estate	—	—
Services	22,293,099	779,368.39
Other	9,080,718	317,826.38
County Total	**$161,939,162**	**$5,668,470.28**
Logan County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	0	0.00
Wholesale	—	—
Retail	701,431	24,550.37
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	321,202	11,242.28
County Total	**$1,022,633**	**$35,792.65**
Loup County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	0	0.00
Transportation	0	0.00
Wholesale	—	—
Retail	340,131	11,904.71
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	168,440	5,895.49
County Total	**$508,571**	**$17,800.20**
Madison County		
Agriculture	$ 2,635,176	$ 92,233.01
Mining	—	—
Construction	5,725,776	200,402.81
Manufacturing	3,787,935	129,507.89
Transportation	26,000,775	910,027.49
Wholesale	7,595,789	265,853.49
Retail	121,142,060	4,240,580.21
Banking, Insurance, Real Estate	—	—
Services	23,073,879	807,622.71
Other	10,088,271	353,090.79
County Total	**$200,049,661**	**$6,999,418.40**
McPherson County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	0	0.00
Wholesale	0	0.00
Retail	138,279	4,839.87
Banking, Insurance, Real Estate	0	0.00
Services	—	—
Other	86,475	3,026.74
County Total	**$224,754**	**$7,866.61**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Merrick County		
Agriculture	$ 521,617	$ 18,256.81
Mining	0	0.00
Construction	861,139	30,140.18
Manufacturing	261,271	9,144.77
Transportation	1,548,084	54,183.02
Wholesale	385,472	13,491.65
Retail	14,524,292	508,352.93
Banking, Insurance, Real Estate	—	—
Services	1,836,522	64,279.65
Other	2,286,610	80,031.64
County Total	**$22,225,007**	**$777,880.65**
Morrill County		
Agriculture	$ 440,814	$ 15,428.69
Mining	—	—
Construction	264,445	9,255.69
Manufacturing	57,310	2,005.91
Transportation	3,521,365	123,247.99
Wholesale	99,426	3,479.94
Retail	10,961,382	383,657.96
Banking, Insurance, Real Estate	—	—
Services	3,724,072	130,343.45
Other	485,852	17,004.97
County Total	**$19,554,666**	**$684,424.59**
Nance County		
Agriculture	$ 316,009	$ 11,060.41
Mining	—	—
Construction	523,806	18,333.29
Manufacturing	78,516	2,748.16
Transportation	1,804,007	63,140.37
Wholesale	—	—
Retail	5,974,379	208,624.63
Banking, Insurance, Real Estate	0	0.00
Services	889,056	31,117.60
Other	1,830,148	64,055.42
County Total	**$11,415,921**	**$399,079.88**
Nemaha County		
Agriculture	$ 654,786	$ 22,917.83
Mining	—	—
Construction	378,262	13,239.32
Manufacturing	—	—
Transportation	4,492,942	157,253.46
Wholesale	561,350	19,647.44
Retail	14,239,890	498,399.44
Banking, Insurance, Real Estate	—	—
Services	2,065,989	72,625.74
Other	1,823,878	63,836.30
County Total	**$24,217,097**	**$847,919.53**
Nuckolls County		
Agriculture	$ 1,079,511	$ 37,783.25
Mining	—	—
Construction	168,874	5,910.71
Manufacturing	—	—
Transportation	4,438,945	155,363.30
Wholesale	557,719	19,520.41
Retail	12,616,813	441,591.30
Banking, Insurance, Real Estate	—	—
Services	2,212,793	77,449.04
Other	962,902	33,701.93
County Total	**$22,037,557**	**$771,319.94**
Otoe County		
Agriculture	$ 718,338	$ 25,142.20
Mining	—	—
Construction	1,147,020	40,145.97
Manufacturing	2,618,262	92,156.45
Transportation	9,829,234	343,968.21
Wholesale	599,196	20,972.02
Retail	34,960,646	1,227,057.48
Banking, Insurance, Real Estate	—	—
Services	4,150,737	145,600.68
Other	2,705,070	94,678.05
County Total	**$56,728,503**	**$1,989,721.06**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Pawnee County		
Agriculture	$ 137,012	$ 4,795.56
Mining	—	—
Construction	22,477	786.73
Manufacturing	34,615	1,211.59
Transportation	1,609,160	56,320.77
Wholesale	26,978	944.31
Retail	3,217,533	112,300.51
Banking, Insurance, Real Estate	0	0.00
Services	1,778,425	62,245.67
Other	507,665	17,213.02
County Total	**$7,333,865**	**$255,818.16**
Perkins County		
Agriculture	$ 263,078	$ 9,207.82
Mining	0	0.00
Construction	677,855	23,725.16
Manufacturing	195,424	6,839.99
Transportation	3,222,211	112,777.62
Wholesale	—	—
Retail	5,866,620	205,333.16
Banking, Insurance, Real Estate	0	0.00
Services	2,490,809	87,178.94
Other	539,285	18,872.18
County Total	**$13,255,282**	**$463,934.87**
Phelps County		
Agriculture	$ 1,114,193	$ 38,997.03
Mining	—	—
Construction	2,229,870	78,045.90
Manufacturing	487,651	17,068.01
Transportation	8,252,617	288,841.83
Wholesale	1,085,643	37,997.63
Retail	28,458,948	996,066.50
Banking, Insurance, Real Estate	—	—
Services	4,371,393	153,000.64
Other	2,702,561	94,590.25
County Total	**$48,702,876**	**$1,704,607.79**
Pierce County		
Agriculture	$ 543,565	$ 19,025.09
Mining	—	—
Construction	778,881	27,260.98
Manufacturing	1,484,827	52,356.22
Transportation	3,166,439	110,825.54
Wholesale	288,445	10,095.74
Retail	9,055,276	316,936.86
Banking, Insurance, Real Estate	—	—
Services	2,502,594	87,591.86
Other	4,224,619	147,862.34
County Total	**$22,044,646**	**$771,954.63**
Platte County		
Agriculture	$ 8,090,961	$ 283,184.31
Mining	—	—
Construction	1,392,115	48,724.60
Manufacturing	6,514,902	228,022.89
Transportation	21,309,714	746,380.08
Wholesale	5,130,472	179,567.14
Retail	89,057,681	3,119,081.61
Banking, Insurance, Real Estate	—	—
Services	13,043,742	456,534.74
Other	9,652,304	347,134.04
County Total	**$154,191,891**	**$5,408,629.41**
Polk County		
Agriculture	$ 858,382	$ 30,043.64
Mining	—	—
Construction	2,009,445	70,330.68
Manufacturing	387,852	13,574.91
Transportation	5,705,224	199,683.07
Wholesale	—	—
Retail	7,654,820	267,920.59
Banking, Insurance, Real Estate	—	—
Services	1,072,554	37,540.19
Other	2,669,429	93,430.52
County Total	**$20,357,706**	**$712,523.60**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Red Willow County		
Agriculture	$ 1,663,694	$ 58,229.71
Mining	196,615	6,881.57
Construction	556,593	19,481.06
Manufacturing	392,813	13,748.74
Transportation	15,300,896	535,715.44
Wholesale	1,990,349	69,662.55
Retail	48,768,084	1,706,697.08
Banking, Insurance, Real Estate	—	—
Services	5,233,103	182,235.15
Other	5,408,335	189,292.44
County Total	**$79,510,482**	**$2,781,943.74**
Richardson County		
Agriculture	$ 286,005	$ 10,086.40
Mining	0	0.00
Construction	563,942	19,738.22
Manufacturing	—	—
Transportation	5,110,293	178,860.72
Wholesale	584,074	20,442.79
Retail	21,956,482	767,402.41
Banking, Insurance, Real Estate	—	—
Services	5,225,365	182,901.40
Other	1,139,939	39,898.45
County Total	**$34,866,100**	**$1,219,330.39**
Rock County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	206,164	7,215.85
Manufacturing	—	—
Transportation	—	—
Wholesale	0	0.00
Retail	3,887,443	136,061.40
Banking, Insurance, Real Estate	0	0.00
Services	1,051,955	36,819.00
Other	552,949	19,353.41
County Total	**$5,698,511**	**$199,449.66**
Saline County		
Agriculture	$ 303,900	$ 10,636.83
Mining	—	—
Construction	182,075	6,372.84
Manufacturing	392,852	12,147.90
Transportation	5,252,729	183,845.88
Wholesale	611,749	21,411.35
Retail	33,889,673	1,186,407.55
Banking, Insurance, Real Estate	—	—
Services	3,378,024	118,232.18
Other	4,265,734	149,301.54
County Total	**$48,276,736**	**$1,688,356.07**
Sarpy County		
Agriculture	$ 1,311,397	$ 51,726.90
Mining	0	0.00
Construction	878,503	30,747.95
Manufacturing	5,331,312	187,039.73
Transportation	11,237,401	393,309.43
Wholesale	1,459,807	46,027.49
Retail	146,350,963	5,123,238.74
Banking, Insurance, Real Estate	1,037,497	36,312.53
Services	26,390,834	928,257.15
Other	10,041,723	359,377.64
County Total	**$204,039,437**	**$7,156,037.56**
Saunders County		
Agriculture	$ 963,505	$ 33,723.09
Mining	—	—
Construction	172,491	7,012.09
Manufacturing	769,606	26,936.32
Transportation	5,029,258	176,024.50
Wholesale	381,808	13,363.60
Retail	29,309,389	1,025,823.32
Banking, Insurance, Real Estate	—	—
Services	3,401,800	120,191.22
Other	1,395,927	48,858.10
County Total	**$41,423,784**	**$1,451,932.24**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Scotts Bluff County		
Agriculture	$ 8,612,878	$ 301,648.18
Mining	—	—
Construction	1,962,490	68,687.66
Manufacturing	3,217,436	162,794.08
Transportation	26,158,983	915,564.88
Wholesale	7,837,385	274,359.41
Retail	114,656,136	4,009,037.09
Banking, Insurance, Real Estate	2,617,526	94,641.11
Services	17,385,541	610,746.85
Other	9,886,591	309,005.75
County Total	**$192,334,966**	**$6,746,485.01**
Seward County		
Agriculture	$ 1,609,082	$ 56,318.26
Mining	—	—
Construction	1,242,086	43,473.27
Manufacturing	806,298	28,220.75
Transportation	9,169,445	320,930.85
Wholesale	366,525	12,828.59
Retail	30,224,256	1,057,894.04
Banking, Insurance, Real Estate	—	—
Services	6,666,178	233,318.23
Other	3,613,797	126,483.12
County Total	**$53,697,667**	**$1,879,467.11**
Sheridan County		
Agriculture	$ 727,978	$ 25,510.55
Mining	—	—
Construction	323,288	11,315.31
Manufacturing	443,756	15,531.60
Transportation	4,931,154	172,590.54
Wholesale	747,124	26,149.56
Retail	17,209,217	603,705.72
Banking, Insurance, Real Estate	0	0.00
Services	2,588,907	90,613.49
Other	2,210,342	77,365.37
County Total	**$29,181,766**	**$1,022,782.14**
Sherman County		
Agriculture	$ 204,423	$ 7,154.91
Mining	0	0.00
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	241,278	8,444.86
Retail	3,987,746	139,572.44
Banking, Insurance, Real Estate	0	0.00
Services	705,204	24,682.64
Other	2,618,921	91,662.60
County Total	**$7,757,572**	**$271,517.45**
Sioux County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	—	—
Wholesale	—	—
Retail	936,670	32,783.75
Banking, Insurance, Real Estate	0	0.00
Services	219,878	7,695.88
Other	178,966	6,263.96
County Total	**$1,335,514**	**$46,743.59**
Stanton County		
Agriculture	$ 283,679	$ 9,928.86
Mining	0	0.00
Construction	0	0.00
Manufacturing	—	—
Transportation	1,791,884	62,715.96
Wholesale	0	0.00
Retail	3,604,186	126,147.44
Banking, Insurance, Real Estate	—	—
Services	486,625	17,032.41
Other	225,275	7,884.83
County Total	**$6,391,649**	**$223,709.50**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Thayer County		
Agriculture	$ 491,144	$ 17,242.37
Mining	0	0.00
Construction	739,017	25,865.95
Manufacturing	368,972	12,914.28
Transportation	6,946,944	243,143.29
Wholesale	248,877	8,710.86
Retail	11,313,781	395,985.51
Banking, Insurance, Real Estate	—	—
Services	2,842,765	99,498.25
Other	1,394,623	48,812.08
County Total	**$24,346,123**	**$852,172.59**
Thomas County		
Agriculture	$ —	$ —
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	1,604,955	56,173.80
Banking, Insurance, Real Estate	0	0.00
Services	617,198	21,602.14
Other	303,289	10,407.90
County Total	**$2,525,442**	**$88,183.84**
Thurston County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	403,095	14,207.48
Transportation	—	—
Wholesale	—	—
Retail	6,075,833	212,655.57
Banking, Insurance, Real Estate	—	—
Services	939,110	32,869.28
Other	1,406,532	49,229.01
County Total	**$8,824,570**	**$308,961.34**
Valley County		
Agriculture	$ 269,235	$ 9,423.46
Mining	—	—
Construction	411,448	14,400.81
Manufacturing	502,048	17,571.78
Transportation	3,379,668	118,288.52
Wholesale	—	—
Retail	11,239,935	393,399.99
Banking, Insurance, Real Estate	—	—
Services	3,770,598	131,972.12
Other	2,216,049	77,562.07
County Total	**$21,788,981**	**$762,618.75**
Washington County		
Agriculture	$ 1,481,189	$ 51,817.90
Mining	—	—
Construction	722,897	25,301.63
Manufacturing	1,583,467	55,421.67
Transportation	14,007,465	490,261.52
Wholesale	558,675	19,553.75
Retail	23,421,321	819,747.60
Banking, Insurance, Real Estate	—	—
Services	3,826,195	133,918.49
Other	3,925,745	137,401.44
County Total	**$49,526,954**	**$1,733,424.00**
Wayne County		
Agriculture	$ 221,702	$ 7,759.74
Mining	0	0.00
Construction	490,328	17,161.69
Manufacturing	—	—
Transportation	6,085,534	212,993.83
Wholesale	—	—
Retail	19,352,425	677,337.59
Banking, Insurance, Real Estate	—	—
Services	2,522,196	87,590.46
Other	1,801,904	63,067.12
County Total	**$30,474,089**	**$1,065,910.43**

Nebraska Business Classification	1986 Net Taxable Sales	1986 Sales Tax
Webster County		
Agriculture	$ 804,024	$ 28,123.02
Mining	—	—
Construction	—	—
Manufacturing	—	—
Transportation	—	—
Wholesale	—	—
Retail	4,947,716	173,171.71
Banking, Insurance, Real Estate	—	—
Services	1,345,650	47,098.71
Other	3,321,403	116,249.69
County Total	**$10,418,793**	**$364,643.13**
Wheeler County		
Agriculture	$ —	$ —
Mining	0	0.00
Construction	—	—
Manufacturing	0	0.00
Transportation	—	—
Wholesale	—	—
Retail	436,999	15,295.29
Banking, Insurance, Real Estate	0	0.00
Services	308,248	10,788.81
Other	132,296	4,630.53
County Total	**$877,543**	**$30,714.63**
York County		
Agriculture	$ 1,957,117	$ 68,499.79
Mining	—	—
Construction	3,781,018	133,147.98
Manufacturing	1,672,164	58,526.33
Transportation	10,784,658	377,463.48
Wholesale	1,771,582	62,005.73
Retail	42,160,367	1,475,627.36
Banking, Insurance, Real Estate	—	—
Services	14,245,661	501,734.51
Other	4,113,586	143,976.25
County Total	**$80,486,153**	**$2,820,981.43**
Unallocated and Non-Resident Returns		
Agriculture	$ 6,922,815	$ 263,937.08
Mining	1,315,199	46,032.27
Construction	5,548,189	196,259.18
Manufacturing	128,097,949	4,450,180.26
Transportation	24,682,135	593,207.61
Wholesale	86,947,689	3,049,042.56
Retail	148,212,335	5,020,313.42
Banking, Insurance, Real Estate	20,848,974	729,716.44
Services	105,715,625	3,589,775.15
Other	119,163,405	4,173,815.97
Total	**$647,454,315**	**$22,112,279.94**
State Total		
Agriculture	$ 112,149,107	$ 3,956,542.73
Mining	15,851,829	555,207.13
Construction	134,403,153	4,726,951.59
Manufacturing	405,250,250	14,337,113.46
Transportation	1,246,421,984	43,436,812.52
Wholesale	503,329,825	17,663,993.91
Retail	4,521,557,587	158,425,337.02
Banking, Insurance, Real Estate	64,793,609	2,283,126.80
Services	997,099,963	34,024,129.38
Other	734,193,201	25,913,186.62
Total	**$8,735,050,508**	**$305,322,401.16**

Note: — means included in other
0 means no net taxable sales

Table 5

City Sales Tax Returned to Municipalities

City	Total Sales Tax Returned 1986	Total Sales Tax Returned 1985	Net Change	Percent Increase
Omaha	$47,650,113	$43,715,100	$3,935,013	9.0%
Lincoln	18,700,872	14,877,805	3,823,067	25.7
Bellevue	2,131,975	1,917,270	214,705	11.2
North Platte	1,554,577	1,517,213	37,364	2.5
Ogallala	418,581	434,296	(15,715)	(3.6)
Sidney	398,971	392,479	6,492	1.7
Lewellen	14,261	19,146	(4,885)	(25.5)
Gordon	149,848	146,300	3,548	2.4
Kimball	172,417	204,514	(32,097)	(15.7)
Oshkosh	42,179	43,112	(933)	(2.2)
Rushville	57,272	58,441	(1,169)	(2.0)
Chappell	47,659	44,981	2,678	6.0
Chadron	371,602	290,328	81,274	28.0
LaVista*	436,887	274,617	162,270	--
Norfolk*	1,562,976	1,089,057	473,919	--
Nebraska City**	129,670	--	129,670	--
Total	**$73,839,860**	**$65,024,659**	**$8,815,201**	**13.6%**

*City sales tax was effective April 1, 1985 and 1985 amount is for April through December.

**City sales tax was effective October 1, 1986 and 1986 amount is for October through December.

History of City Sales Tax Rates for Nebraska

City	Period	Rate	City	Period	Rate
Beatrice	4/1/87 – Current	1%	Lincoln	1/1/70 – 9/30/72	½%
Bellev				10/1/72 – 6/30/85	1%
Bellevue	1/1/75 – 3/31/87	1%		7/1/85 – Current	1½%
	4/1/87 – Current	1½%	Nebraska City	10/1/86 – Current	1%
Chadron	10/1/84 – Current	1%	Norfolk	4/1/85 – Current	1%
Chappell	4/1/83 – Current	1%	North Platte	10/1/76 – 7/31/78	1%
				8/1/78 – 3/31/79	0%
Crawford	4/1/87 – Current	1½%		4/1/79 – Current	1%
			Ogallala	10/1/80 – Current	1%
Crete	4/1/87 – Current	1%	Omaha	11/1/69 – 9/30/70	½%
				10/1/70 – 6/30/78	1%
Gordon	10/1/82 – Current	1%		7/1/78 – Current	1½%
Gothenburg	4/1/87 – Current	½%	Oshkosh	10/1/82 – Current	1%
			Rushville	10/1/82 – Current	1%
Kimball	10/1/82 – Current	1%			
			Scottsbluff	10/1/87 – Current	1%
LaVista	4/1/85 – Current	1%	Sidney	10/1/80 – Current	1%
Lewellen	10/1/80 – Current	1%	Waterloo	4/1/87 – Current	1%

Table 6

General Fund Sales Tax Cash Revenues

Month	Calendar Year 1986	Calendar Year 1985	Net Change	Percent Change
January	$ 23,889,509	$ 22,773,578	$ 1,115,931	4.9%
February	22,160,228	21,575,732	584,496	2.7
March	26,027,136	24,843,657	1,183,479	4.8
April	25,194,248	24,532,549	661,699	2.7
May	26,076,098	25,150,799	925,299	3.7
June	27,493,790	25,596,273	1,897,517	7.4
July	26,354,870	24,514,822	1,840,048	7.5
August	27,979,794	25,331,132	2,648,662	10.5
September	27,180,855	25,000,664	2,180,191	8.7
October	28,902,877	25,341,890	3,560,987	14.1
November	25,564,197	26,344,748	(780,551)	(3.0)
December	34,884,350	34,110,757	773,593	2.3
Total	**$321,707,952**	**$305,116,601**	**$16,591,351**	**5.4%**

Table 7

General Fund Sales Tax Cash Receipts

Month	Calendar Year 1986	Calendar Year 1985	Net Change	Percent Change
January	$ 36,485,694	$ 32,657,590	$ 3,828,104	11.7%
February	19,899,913	13,026,526	6,873,387	52.8
March	24,113,905	30,410,727	(6,296,822)	(20.7)
April	27,377,624	24,628,831	2,748,793	11.2
May	24,787,439	25,450,238	(662,799)	(2.6)
June	26,815,933	24,735,871	2,080,062	8.4
July	27,857,076	26,009,591	1,847,485	7.1
August	25,946,857	25,326,407	620,450	2.4
September	24,204,411	23,876,193	328,218	1.4
October	31,470,512	27,268,469	4,202,043	15.4
November	12,445,445	21,317,628	(8,872,183)	(41.6)
December	42,546,039	30,091,471	12,454,568	41.4
Total	**$323,950,848**	**$304,799,542**	**$19,151,306**	**6.3%**

MISCELLANEOUS

Miscellaneous tax sources accounted for $112,481,753 of the deposits into the General Fund for calendar year 1986. There are some 20 major classifications of miscellaneous taxes. The largest deposits to the General Fund from these taxes are attributed to cigarette taxes, excise taxes on alcoholic beverages, interest on investments, and the pari-mutuel wagering tax.

Statistics on motor vehicle fuels and aviation fuels taxes collected by the Nebraska Department of Revenue are also included in this section. Of the total tax receipts from motor vehicle fuels, gasohol, and special fuels taxes, two cents per gallon is deposited in the City and County Road Fund. The receipts from the variable excise tax portion of motor vehicle fuels is deposited in the Highway Cash Fund. The remainder is deposited in the Highway Trust Fund.

A portion of the motor vehicle fuels receipts in the Highway Trust Fund along with revenues collected from various motor vehicle fees and motor vehicle sales tax comprise the Highway Allocation Fund which is distributed by the Department of Roads based on a formula created by law.

The receipts from the aviation fuels tax are deposited in the Aircraft Fuels Tax Fund and any refunds for aviation fuels are paid from this fund. The tax on aviation fuels used for air school purposes is totally refundable. The one percent aviation fuels collections that was deposited in the General Fund was discontinued as of June 30, 1986. The remainder is then distributed to the Nebraska Department of Aeronautics Cash Fund.

STATISTICAL DATA

Table 1 provides comparison of the General Fund Miscellaneous tax cash receipts for calendar years 1986 and 1985. An explanation of the major miscellaneous taxes is given in Table 1 of the general information section.

Table 2 shows the alcoholic beverages tax revenue and gallonage for calendar year 1986 as reported by the Nebraska Liquor Control Commission. In addition, a history of the total alcoholic beverage revenue and gallonage for the period 1970 through 1986 and a chronology of tax rates are shown.

Table 3 shows a comparison of the cigarette sales and tax receipts for the periods 1964 through 1986. An explanation of the distribution of the cigarette taxes is given in Table 1 of the general information section.

Table 4 shows a comparison of the parimutuel tax receipts for calendar years 1986 and 1985. The 1986 parimutuel tax was imposed at a rate of 4% on any amount in excess of $7,000,000 for meets conducted on property on which the Nebraska State Fair is conducted. For meets

commencing on or after January 1, 1986 any amount in excess of $7,000,000 was taxed using the daily average parimutuel handle as reported for race meets conducted in 1985. Race meets having an average daily handle for the year which was less than 95% of the 1985 average daily parimutuel handle was taxed at the rate of 4%; race meets having an average daily handle for the year equal to exceeded 95% but was less than 100% of the 1985 average daily handle was taxed at a rate of 4½%, and for race meets having an average daily parimutuel handle which equals or exceeds 100% of the 1985 average daily parimutuel handle was taxed at a rate of 5%.

Between tables 4 and 5 are included graphs of the total net taxable gallons and calculated net tax due for importing dealers, gasohol, and special fuels for the last 7 years.

Table 5 shows a comparison of importing dealers net taxable gallons for calendar years 1986 and 1985, and the calculated net tax due. The net taxable gallons shown are motor vehicle fuels imported or manufactured during the specific period and available for consumption.

Table 6 shows a comparison of special fuel dealers for net taxable gallons for calendar years 1986 and 1985, and the calculated net tax due. The special fuels tax is imposed on the number of gallons of fuel used during the tax period.

Table 7 shows a comparison of importing dealers net taxable gallons of aviation fuels imported or manufactured for calendar years 1986 and 1985, and the calculated net tax due.

Table 8 shows a comparison of the number of net taxable gallons of gasohol for calendar years 1986 and 1985. Net taxable gallons includes gallons imported and blended in Nebraska.

Table 9 shows a comparison of the interstate motor carriers' net taxable gallons and calculated revenue for calendar years 1986 and 1985. The calculated gallons of fuel used by interstate motor carriers in Nebraska is based on the number of miles traveled in Nebraska. The net taxable gallons figure is the difference between the calculated gallons of fuel used in Nebraska and the number of gallons purchased in Nebraska. The calculated tax due is the tax imposed on the net taxable gallons of fuel.

Table 10 shows a comparison of the litter fee receipts for calendar years 1986 and 1985. The proceeds of this fee are deposited in the Nebraska Litter Reduction and Recycling Fund.

Table 11 shows a comparison of the lodging tax collected and returned to the counties for calendar years 1986 and 1985. The lodging tax amounts shown are net of the statutory administration fee.

Table 12 shows a comparison of the Bingo, Lottery, Raffle, and Pickle Card Distributors tax receipts for calendar years 1986 and 1985.

General Fund Miscellaneous Tax Cash Receipts

Source	Calendar Year 1986	Calendar Year 1985	Net Change	Percent Increase
Aviation Fuels Tax*	$ 5,598	$ 15,705	$ (10,107)	(64.4)%
Liquor Taxes	15,006,213	13,872,317	1,133,896	8.2
Tobacco Products Tax	23,507,619	20,373,967	3,133,652	15.4
Parimutuel Wagering Tax	4,999,537	9,307,977	(4,308,440)	(46.3)
Documentary Stamp Tax	2,218,533	1,904,246	314,287	16.5
Admissions & Entertainment Taxes	3,334,528	3,729,097	(394,569)	(10.6)
Corporation Occupation Tax	4,508,810	4,510,604	(1,794)	(0.0)
Estate Tax	4,780,943	4,659,879	121,064	2.6
Revenue from Others	234,188	1,257,644	(1,023,456)	(81.4)
Revenue from Services	2,743,924	2,457,394	286,530	11.7
Motor Vehicle Driver's License	2,520,799	2,409,245	111,554	4.6
Motor Vehicle Registration Fees	441,820	438,099	3,721	.8
Motor Vehicle Title Fees	1,106,901	1,097,548	9,353	.9
Other Motor Vehicle Licenses Fees	801,974	813,214	(11,240)	(1.4)
General Business Fees	1,136,087	1,188,337	(52,250)	(4.4)
Trade and Professional Fees	797,339	949,812	(152,473)	(16.1)
Nonoccupational Fees	7,965,203	6,797,753	1,167,450	17.2
Interest on Investments	5,685,664	9,665,927	(3,980,263)	(41.2)
Fines, Penalties, Interest, Rentals	52,724	70,770	(18,046)	(2.6)
Sale of Goods and Assets	302,717	283,847	18,870	6.6
Insurance Premium Tax	25,110,640	14,596,244	10,514,396	72.0
Miscellaneous Receipts	5,219,992	8,088,438	(2,868,446)	(35.5)
Total	**$112,481,753**	**$108,488,064**	**$3,993,689**	**3.7%**

*The amount for calendar year 1986 is for the first six months only.

Table 2

Alcoholic Beverage Gallons and Revenue for 1986

Month	Beer Gallons	Beer Revenue	Alcohol & Spirits Gallons	Fortified Wine Gallons	Lt. Wine Gallons	Alcohol & Spirits & Wines Revenue
January	2,675,586	$ 529,460.67	209,743	15,341	223,221	$ 788,433.92
February	3,073,328	608,553.30	146,114	12,368	133,889	535,428.15
March	3,032,229	600,759.72	137,935	13,229	108,317	494,112.79
April	3,040,928	602,873.56	161,586	12,556	161,951	600,940.92
May	3,378,704	669,010.15	153,430	14,278	137,600	565,557.10
June	3,977,906	787,659.33	171,333	13,113	181,158	640,128.57
July	3,800,318	753,417.29	176,106	13,231	196,958	669,532.98
August	3,640,585	720,835.95	168,248	14,330	187,725	641,595.66
September	3,488,844	690,908.65	163,347	12,869	203,094	636,955.46
October	2,944,041	582,919.54	195,595	13,311	150,534	691,106.70
November	3,035,532	601,044.31	173,066	14,516	163,115	637,385.84
December	2,733,974	541,345.49	209,237	11,619	207,134	770,079.80
Total	**38,821,975**	**$7,688,787.96**	**2,065,740**	**160,761**	**2,054,696**	**$7,671,257.89**

Alcoholic Beverage Gallons and Revenue for 1970—1986

Year	Total Gallons	Total Revenue
1970	34,460,020	$6,452,124.20
1971	35,900,734	6,938,642.74
1972	36,216,173	7,740,112.19
1973	37,704,578	9,174,479.22
1974	39,698,058	9,803,725.20
1975	40,233,818	9,913,136.76
1976	40,759,631	10,089,809.06
1977	43,687,138	11,036,820.66
1978	44,778,106	11,820,991.39
1979	45,966,132	12,111,716.77
1980	47,236,082	12,763,015.34
1981	47,424,970	13,334,772.66
1982	46,001,867	13,983,127.01
1983	46,025,192	13,734,082.67
1984	44,735,938	13,335,206.34
1985	43,507,016	13,509,274.10
1986	43,103,172	15,360,045.85

CHRONOLOGY OF NEBRASKA LIQUOR TAX RATES

Effective Date	Beer	Alcohol and Spirits	Light Wines (14% or Less Alcohol)	Fortified Wines (More than 14% Alcohol)
May 24, 1935	3¢	$.50	5¢	$.15
May 1, 1937	3.5¢	$.80	15¢	$.40
May 30, 1947	4¢	$1.00	20¢	$.55
August 25, 1951	4¢	$1.20	20¢	$.55
May 22, 1963	6¢	$1.20	20¢	$.55
January 1, 1963	6¢	$1.60	20¢	$.55
April 1, 1965	8¢	$1.60	20¢	$.55
July 1, 1972[1]	10¢	$2.00	75¢	$.75
June 1, 1977	11¢	$2.25	85¢	$.85
September 7, 1979[1]	12¢	$2.50	55¢	$1.10
August 30, 1981	14¢	$2.75	65¢	$1.25
October 1, 1985	20¢	$2.90	75¢	$1.35

Nebraska Cigarette Tax Receipts

Year	Hand Stamps	Fractional Stamps	Meter Impressions	Number of Packages Taxed	Cigarette Tax Receipts
1962	6,529,700		165,109,810	171,639,510	$ 6,524,449
1963	6,256,000		161,592,500	167,848,500	8,117,806
1964	4,047,000		156,783,500	160,830,500	9,179,067
1965[1]	3,752,000		156,241,520	159,993,520	11,276,852
1966	4,893,000		151,906,880	156,799,880	11,985,845
1967	4,491,000		153,434,000	157,925,000	12,010,375
1968	2,472,100		155,010,550	157,482,650	11,974,465
1969	2,358,600		154,359,450	156,718,050	11,905,706
1970	2,007,400		158,304,490	160,311,890	12,170,433
1971[2]	1,752,150		156,999,386	158,751,536	17,117,404
1972	1,616,000		158,600,670	160,216,670	19,770,429
1973	1,550,500		165,326,290	166,876,790	20,553,919
1974	725,000		174,614,280	175,339,280	21,641,451
1975	2,104,000		177,884,280	179,988,280	22,215,027
1976	2,685,000		180,347,110	183,032,110	22,570,880
1977	2,754,000		180,273,490	183,027,490	22,517,276
1978	2,740,000		179,578,000	182,318,000	22,408,593
1979	2,865,000		178,611,000	181,476,000	22,309,681
1980	2,996,000		180,690,000	183,656,000	22,587,450
1981[3]	3,285,000		183,740,800	187,025,800	23,649,402
1982[4]	3,645,000		179,534,400	183,179,400	29,191,135
1983	3,264,000		164,742,600	168,006,600	28,594,286
1984[5]	3,318,000	684,720	169,230,400	173,233,120	29,415,184
1985	3,477,000	3,274,200	159,583,790	166,334,990	28,315,502
1986[6]	3,708,000	3,875,720	155,649,760	163,233,480	34,722,270

1 Cigarette Tax rate increased from 6 cents to 8 cents per package on April 1, 1965.

2 Cigarette Tax rate increased from 8 cents to 13 cents per package on April 28, 1971.

3 Cigarette Tax rate increased from 13 cents to 14 cents per package on August 30, 1981.

4 Cigarette Tax rate increased from 14 cents to 18 cents per package on May 1, 1982.

5 Cigarette Tax rate for packages containing more than 20 cigarettes per package changed to .9 cents per cigarette effective August 1, 1984.

6 Cigarette Tax rate increased from 18 cents/22.5 cents per package to 23 cents/28.75 cents on March 1, 1986.

Table 4

Comparative Parimutuel Report

Organization	AMOUNT WAGERED		AMOUNT TAXABLE		TAX PAID		CHANGE IN TAX PAID
	1986	1985	1986	1985	1986	1985	1986 over 1985
Hall County Livestock Improvements Assoc.	$ 22,295,273	$ 26,482,824	$ 15,295,273	$ 25,482,824	$ 611,811	$1,274,141	$ (662,330)
Knights of Ak-Sar-Ben	108,726,807	154,159,067	101,726,807	147,159,067	4,069,072	7,357,953	(3,288,881)
Nebraska State Board of Agriculture	13,065,267	19,728,259	6,065,267	12,728,259	242,611	509,130	(266,519)
Platte County Agriculture Society	7,367,165	8,248,346	367,165	1,248,346	14,687	62,417	(47,730)
Total	$151,454,512	$208,618,496	$123,454,512	$186,618,496	$4,938,181	$9,203,641	$(4,265,460)

History of Parimutuel Wagering Tax Rates

Effective following Fonner Park Races in 1959

Year	Rate
1959	.2%
1960	.2%
1961	.2%
1962	.2%
1963	.3%
1964	.3%
1965	.4%
1966	.4%
1967	.4%
1968	.4%
1969	.4%
1970	.4%
1971	.4%
1972	.4%
1973	.5%
1974	.5%
1975	.5%
1976	.5%
1977	.5%
1978	.5%
1979	.5%
1980	.5%
1981	.5%
1982	.5%
1983	.5%[2]
1984	.5%[3]
1985	.5%[4]
1986	.4-5%[5]

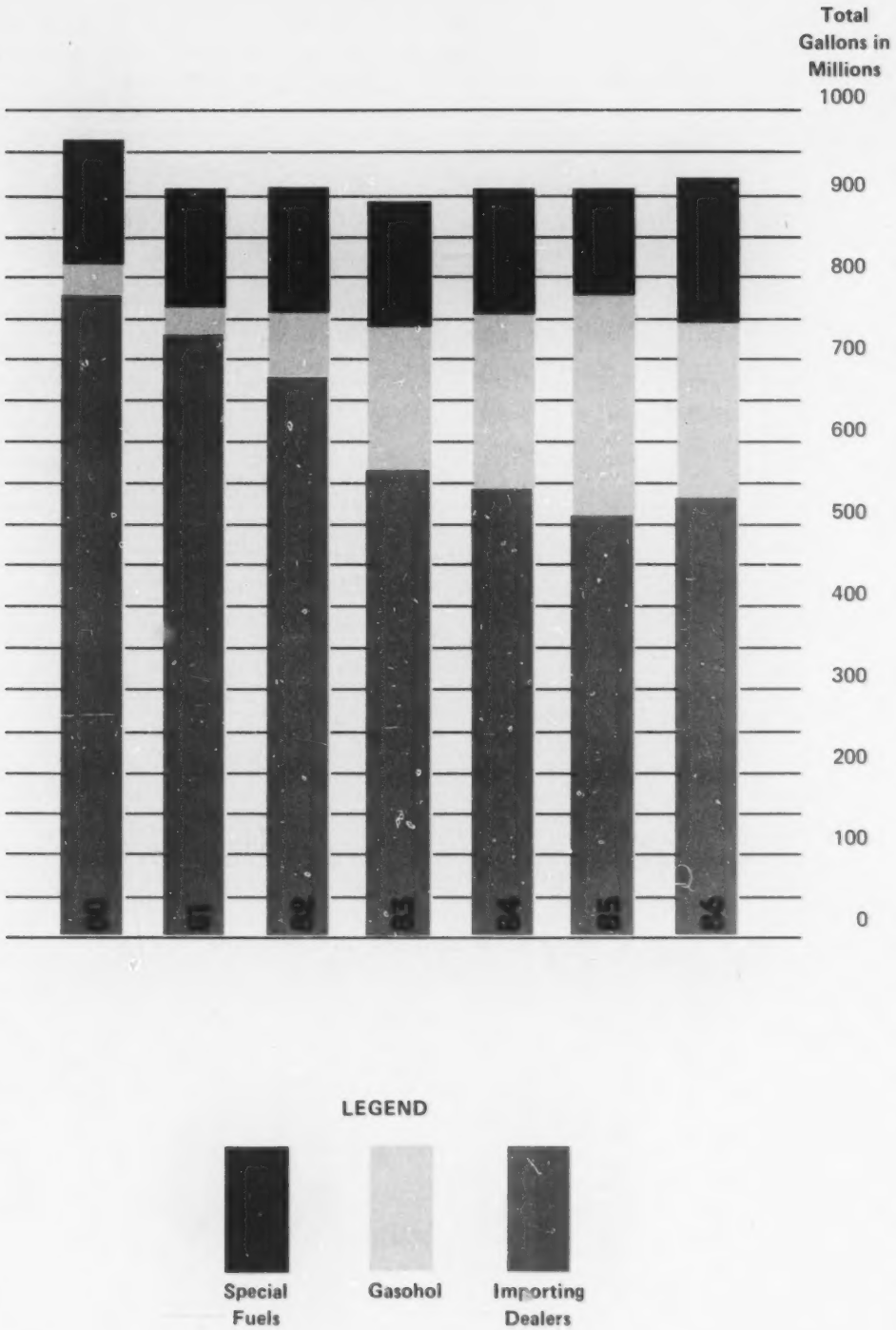
[2]Effective March 24, 1982, and up to January 1, 1986, the first $5 million wagered at a meet where races are not held more than three days per week are not taxed. At all other meets, the first million dollars wagered is not taxed. All amounts wagered in excess of these limits are taxed at the rate of five percent.

[3]Effective July 10, 1984, tax rate is 3% for State Fair Grounds racing.

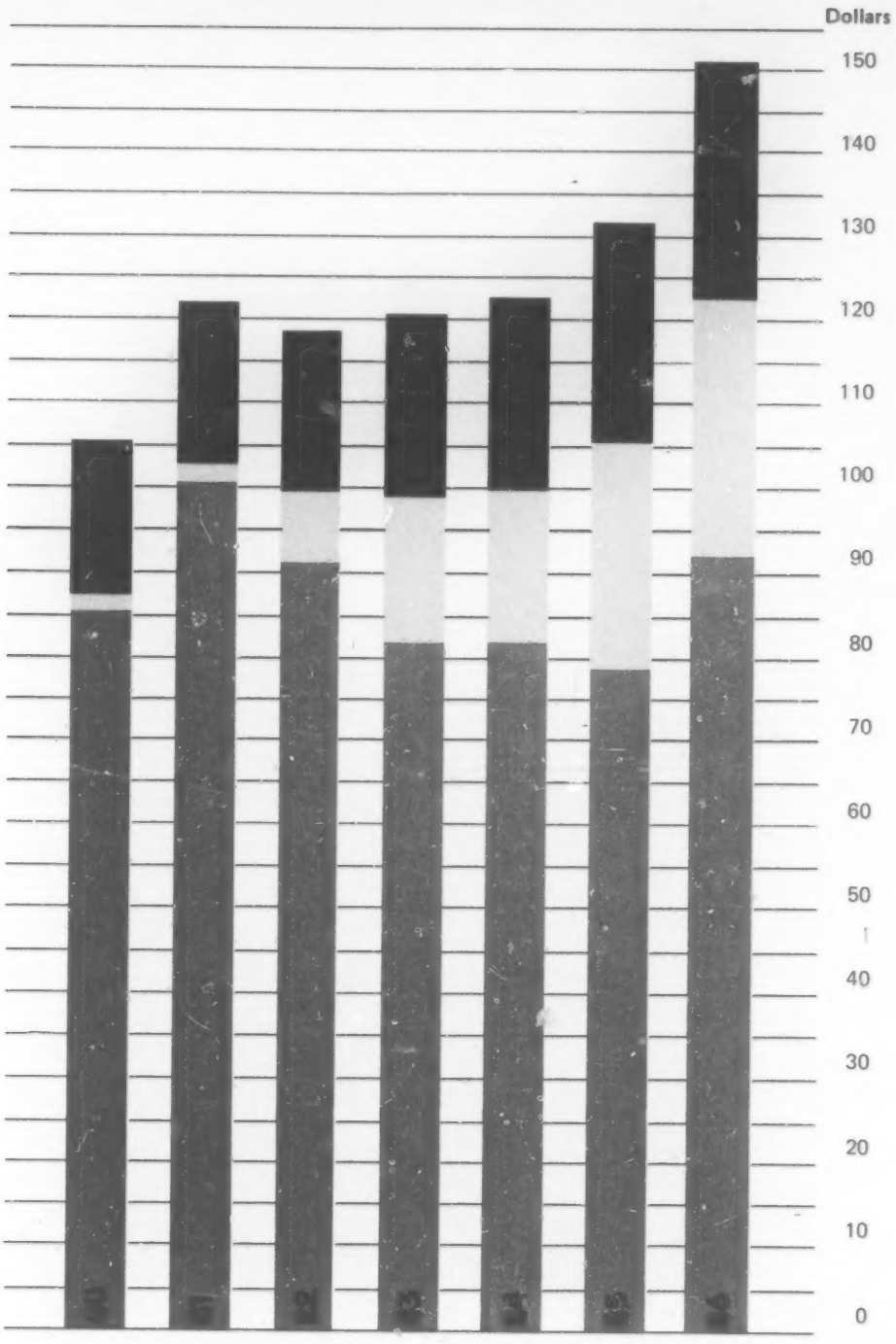
[4]Effective June 7, 1985 the tax rate is 4% for State Fair Grounds racing. At all other meets the tax rate is 5%. The first $7,000,000 is not taxed at all meets.

[5]Effective March 29, 1986 the tax rate is 4% for State Fair Grounds racing. At all other meets the tax rate is based on the daily average parimutuel handle for the year compared to the 1985 daily average parimutuel handle. If it is less than 95% of 1985, the rate is 4%, if it is greater than 95% of 1985 but less than 100%, the rate is 4.5%, and if it is greater than 100% of 1985, the rate is 5%. The first $7,000,000 is not taxed at all meets.

Motor Fuel Gallons



Calculated Motor Fuels Tax Due



LEGEND

Special Fuels

Gasohol (Estimated)

Importing Dealers

Importing Dealers Net Taxable Gallons and Calculated Net Tax Due

Table 5

Month	1986 Net Taxable Gallons	1985 Net Taxable Gallons	Percent Change	1986 Calculated Net Tax Due
January	35,114,929	38,818,989	–9.5%	$ 5,989,249
February	31,843,352	35,988,415	–11.5	5,430,994
March	43,849,826	41,819,116	4.9	7,485,545
April	43,147,273	41,194,265	4.7	7,205,150
May	49,210,861	45,841,478	7.4	8,216,567
June	51,168,792	46,885,528	9.1	8,484,211
July	49,099,348	44,283,356	10.9	9,340,699
August	50,945,127	44,564,988	14.3	9,615,140
September	40,782,528	40,028,700	1.9	7,692,268
October	52,826,780	48,667,063	8.5	8,969,827
November	43,033,272	41,543,369	3.6	7,249,468
December	48,255,828	38,880,853	24.1	8,193,031
Total	**539,277,916**	**508,516,120**	**6.0%**	**$93,872,149**

Special Fuels Net Taxable Gallons and Calculated Net Tax Due

Table 6

Month	1986 Net Taxable Gallons	1985* Net Taxable Gallons	Percent Change	1986 Calculated Net Tax Due
January	12,607,638	12,944,214	(2.6)%	$ 2,144,705
February	11,941,224	11,753,362	1.6	2,032,175
March	14,082,870	13,940,332	1.0	2,395,977
April	13,706,994	13,422,888	2.1	2,264,128
May	13,861,154	13,566,314	2.3	2,292,632
June	14,404,590	13,905,214	3.6	2,378,498
July	13,604,770	12,820,492	6.1	2,556,939
August	14,026,292	13,254,667	5.8	2,637,175
September	14,494,429	13,987,152	3.6	2,724,444
October	15,299,476	14,628,241	4.6	2,588,367
November	13,675,415	12,947,489	5.6	2,313,225
December	13,319,522	12,647,365	5.3	2,251,837
Total	**165,044,374**	**159,817,730**	**3.3%**	**$28,580,102**

*Revised Amounts

Table 7

Aviation Fuels Net Taxable Gallons and Calculated Net Tax Due

Month	1986 Net Taxable Gallons	1985 Net Taxable Gallons	Percent Change	1986 Calculated Net Tax Due
January	3,044,506	3,190,453	(4.6%)	$ 95,130
February	2,780,193	2,339,273	18.8%	86,016
March	2,430,343	2,910,075	(16.5%)	77,665
April	2,670,420	3,175,704	(15.9%)	85,595
May	3,747,404	2,655,688	41.1%	118,658
June	3,072,404	2,381,732	29.0%	98,694
July	3,315,580	2,954,077	12.2%	107,871
August	2,847,208	2,990,339	(4.8%)	91,600
September	2,544,094	3,020,457	(15.8%)	80,208
October	2,734,800	2,706,403	1.0%	86,126
November	2,650,789	2,825,488	(6.2%)	83,107
December	2,919,791	3,086,933	(5.4%)	90,661
Total	**34,757,532**	**34,236,622**	**1.5%**	**$1,101,331**

Table 8

Gasohol Net Taxable Gallons and Calculated Net Tax Due

Month	1986 Net Taxable Gallons	1985* Net Taxable Gallons	Percent Change	1986 Calculated Net Tax Due
January	18,070,282	17,753,943	1.8%	$ 2,551,712
February	16,010,000	16,925,237	(5.4%)	2,259,715
March	19,822,401	19,128,868	3.6%	2,798,447
April	19,300,942	19,442,324	(0.7%)	2,628,775
May	18,579,381	21,643,245	(14.2%)	2,529,432
June	17,875,307	21,495,484	(16.8%)	2,434,448
July	16,755,385	19,793,233	(15.3%)	2,664,094
August	16,089,276	20,749,878	(22.5%)	2,559,262
September	15,031,605	19,265,038	(22.0%)	2,390,716
October	17,430,321	19,646,400	(11.3%)	2,441,234
November	14,575,383	19,744,020	(26.2%)	2,043,908
December	19,805,123	19,729,761	0.4%	2,775,694
Total	**209,345,406**	**235,317,431**	**(11.0%)**	**$30,077,436**

*Revised Amounts

Interstate Motor Carriers Net Taxable Gallons and Calculated Net Tax Due in 1986

Table 9

Month	Calculated Gallons Used in Nebraska	Gallons Purchased in Nebraska	1986 Net Taxable Gallons	1985 Net Taxable Gallons	Percent Change	1986 Calculated Net Tax Due
January	656,889	916,098	(259,209)	(140,156)	84.9%	$ (44,585)
February	602,514	878,235	(275,721)	(154,935)	78.0	(47,424)
March	29,388,849	25,992,668	3,396,181	3,740,614	(9.2)	584,146
April	684,743	957,440	(272,697)	(241,780)	12.8	(45,542)
May	626,130	882,183	(256,053)	(214,858)	19.2	(57,687)
June	30,887,720	27,549,669	3,338,051	4,661,372	(28.4)	572,381
July	630,780	847,520	(216,740)	(130,884)	65.6	(41,180)
August	642,760	887,245	(244,485)	(239,736)	2.0	(46,452)
September	31,435,853	27,287,643	4,148,210	5,150,745	(19.5)	788,160
October	772,529	1,088,987	(316,458)	(231,266)	36.8	(54,115)
November	140,117	1,014,306	(874,189)	(330,177)	164.8	(58,684)
December	31,229,576	28,150,214	3,079,362	4,581,687	(32.8)	526,570
Total	**127,698,460**	**116,452,208**	**11,246,252**	**16,450,626**	**(31.6)**	**$2,075,588**

Table 10

Litter Fee Receipts

Month	Calendar Year 1986	Calendar Year 1985
January	$ 547	$ 3,178
February	41	691
March	(1,339)	220
April	1,151	1,001
May	3,159	118
June	1,495	102
July	0	(1,898)
August	370	41
September	350,559	330,758
October	225,852	222,693
November	1,676	17,875
December	6,984	5,138
Total	**$590,495**	**$579,917**

Table 11

Lodging Tax Returned to Counties for 1986

County	Total Lodging Tax Returned 1986	Total Lodging Tax Returned 1985	Net Change	Percent Increase
Adams	$ 31,187	$ 31,987	$ (800)	(2.5)%
Buffalo	109,437	112,084	(2,647)	(2.4)
Cherry*	9,871	—	9,871	—
Cheyenne	21,084	19,518	1,566	8.0
Custer	7,136	7,605	(469)	(6.2)
Dawes	21,484	22,132	(648)	(2.9)
Dawson	24,349	25,134	(785)	(3.1)
Dodge*	—	—	—	—
Douglas	817,144	805,788	11,356	1.4
Gage*	10,901	—	10,901	—
Hall	121,547	129,025	(7,478)	(5.8)
Holt*	11,945	—	11,945	—
Keith	51,688	50,648	1,040	2.1
Kimball	4,887	5,034	(147)	(2.9)
Lancaster	318,547	309,650	8,897	2.9
Lincoln	115,480	119,766	(4,286)	(3.6)
Madison	35,447	40,434	(4,987)	(12.3)
Morrill	1,661	1,935	(274)	(14.2)
Otoe*	2,407	—	2,407	—
Phelps	5,076	5,167	(91)	(1.8)
Platte	32,962	32,761	201	0.6
Red Willow	11,789	12,004	(215)	(1.8)
Sarpy	55,649	41,745	13,904	33.3
Scotts Bluff	54,847	54,708	139	0.3
Sheridan	3,432	4,824	(1,392)	(28.9)
Sioux*	263	79	184	232.9
Washington*	2,526	2,362	164	6.9
Webster	1,303	1,394	(91)	(6.5)
York	36,888	40,062	(3,174)	(7.9)
Total	**$1,920,937**	**$1,875,846**	**$45,091**	**2.4%**

*See chronology for effective dates and tax rate.

CHRONOLOGY OF NEBRASKA LODGING TAX

Effective Date	State Rate	Counties with 2% Tax	Counties with 1½% Tax	Counties with 1% Tax
July 19, 1980	1%	—	—	—
Aug. 1, 1980	1%	Buffalo, Dawes, Douglas, Hall, Keith, Kimball*, Lancaster, Lincoln, Sarpy and York	—	—
Jan. 1, 1981	1%	Adams and Scotts Bluff	—	—
Jan. 1, 1982	1%	Madison	—	—
April 1, 1982	1%	Custer	—	Red Willow
July 1, 1982	1%	Platte and Sheridan	—	—
Oct. 1, 1982	1%	Dawson and Morrill	—	Kimball*
April 1, 1983	1%	Cheyenne	—	—
July 1, 1983	1%	Webster	—	—
Jan. 1, 1984	1%	Phelps	—	—
April 1, 1984	1%	Kearney**	—	—
April 1, 1985	1%	Washington	—	—
Oct. 1, 1985	1%	Sioux	—	—
Jan. 1, 1986	1%	Holt	—	—
April 1, 1986	1%	Gage	—	—
July 1, 1986	1%	Cherry	—	—
Oct. 1, 1986	1%	—	Otoe	—
Jan. 1, 1987	1%	Dodge	—	—

*Effective October 1, 1982, Kimball County reduced their lodging tax to 1%.
**Effective July 1, 1984, Kearney County rescinded their lodging tax.

Bingo, Lottery, Raffle, and Pickle Cards Distributor Tax Receipts

Table 12

Month	Calendar Year 1986	Calendar Year 1985
January	$ 374,574	$1,066,173
February	301,752	169,617
March	18,892	9,998
April	310,423	351,980
May	497,984	264,915
June	18,197	5,721
July	775,665	405,954
August	89,165	207,571
September	27,388	66,906
October	598,623	591,884
November	394,844	87,363
December	7,138	28,173
Total	**$3,414,645**	**$3,256,255**

In 1857, the Territorial Legislature adopted a property tax based on the Iowa Revenue Code which became the major source of state and local operating revenue. Intangible property was added to the tax base by the 1921 Legislature. Although the tax remains primarily a tax on real property, changes have been made in the classification of property as well as the ratio of assessed to actual values.

The growing need for public services caused property tax levies to steadily increase. Simultaneously, the importance of property (real property in particular) declined as a measure of wealth. The necessity for relieving property tax levies and providing new sources of revenue became apparent.

A constitutional amendment abolishing the property tax as a source of state revenue was approved by the voters of Nebraska in November 1966. In addition, the 77th Legislature repealed the head and poll taxes, the tax on household goods, and certain miscellaneous personal property taxes. The Legislature adopted two broad based taxes in the Revenue Act of 1967 to obtain revenue in place of the taxes which were repealed. Property taxes are now levied exclusively by local units of government in Nebraska.

PERSONAL PROPERTY EXEMPTION

The 1972 Legislature enacted a law providing a partial exemption for taxation of certain classes of personal property. The classes of property which qualified for the exemption were agricultural income-producing machinery and equipment; business inventory; livestock; grain and seed; and poultry, fish, and fur-bearing animals.

This legislation provided for a 12-½ percent exemption of actual value for calendar year 1973 on the classes of personal property enumerated above. This exemption increased by 12-½ percent a year until a total of 62-½ percent of actual value was exempted in 1977.

The 1977 Legislature enacted LB 518, which extended this exemption to provide for the complete exemption of the above enumerated classes of personal property except for business inventory and livestock in calendar year 1978. The Legislature appropriated $58.6 million as Personal Property Tax Relief for the reimbursement of these exemptions. Business inventories became totally tax exempt for calendar year 1979 and a reimbursement of $62.2 million was appropriated for fiscal year 1979–80. Livestock became totally exempt in calendar year 1980 and a reimbursement of $70 million was appropriated for fiscal year 1980–81.

The 1980 Legislature provided in LB 284 for the Personal Property Tax Relief of $70 million to be distributed as follows: $37,977,600 based on agricultural real estate in each county, $31,022,400 based on commercial and industrial real estate in each county and $1,000,000 based on suburban

PROPERTY tax

and residential real estate in each county. This formula is to be followed for fiscal years 1980–81 and 1981–82.

LB 816 passed by the 87th Legislature, second session 1982, eliminated the Personal Property Tax Relief and the Government Subdivision Fund. LB 816 provided for the distribution in fiscal year 1982–83 for $44,813,000 for the School Foundation and Equalization Fund, $2,187,000 for aid to Technical Community Colleges, $700,000 for aid to Natural Resource Districts, $17.9 million for aid to incorporated municipalities, and $17 million for aid to the counties. The governor, through the veto power and a special session of the Legislature, reduced the amounts of aid. The school districts received $40,616,100, incorporated municipalities aid was $17,068,660, aid to counties was $16,660,000, and aid to Natural Resource Districts was $686,000.

The distribution of aid to incorporated municipalities is based on the ratio of the particular incorporated municipality's population to the total population of all incorporated municipalities. The population figures are from the 1980 Census of Population report of the Bureau of the Census. The distribution of aid to the counties is based on the ratio of the total amount of property taxes levied by the particular county for county purposes to the total amount of property taxes levied by all the counties.

HOMESTEAD EXEMPTION

The 1969 Legislature enacted a limited homestead exemption law providing direct property tax relief to individual owners of residential property. This law defines homestead as a residence or mobile home and the land surrounding it, not exceeding one acre, or a residence or mobile home located on land leased by the owner of the residence or mobile home or a residential unit in a dwelling complex owned by a Not-for-Profit Corporation. To qualify, the homestead must be occupied by the owner of record on January 1 of the year for which application for exemption is made. This application must be made to the county assessor on or before April 1.

The 1985 Legislature revised the benefits of the homestead exemptions to one income criteria. The 1986 Legislature revised the benefits and qualifications for the veterans totally disabled by non-military accident or illness requiring they meet the same income requirements as the over 65 applicants, as follows:

100% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income of $8,400 or less.

80% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income between $8,401 and $8,900.

60% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income between $8,901 and $9,400.

40% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income between $9,401 and $9,900.

20% of first $35,000 of actual value for a qualified claimant 65 or over, qualified disabled individuals and veterans totally disabled by non-military accident or illness with adjusted gross income between $9,901 and $10,400.

The 1986 Legislature also revised the benefits and qualifications for the veterans defined in 80-401.01 receiving benefits from Veterans Administration for 100% disability or unremarried widow(er) of veteran who died during war or of service connected disability, as follows:

100% of first $35,000 of actual value for a qualified veteran with adjusted gross income of $15,000 or less.

80% of first $35,000 of actual value for a qualified veteran with adjusted gross income between $15,001 and $16,000.

60% of first $35,000 of actual value for a qualified veteran with adjusted gross income between $16,001 and $17,000.

40% of first $35,000 of actual value for a qualified veteran with adjusted gross income between $17,001 and $18,000.

20% of first $35,000 of actual value for a qualified veteran with adjusted gross income between $18,001 and $19,000.

STATISTICAL DATA

Table 1 lists the assessed valuation of the state by year from 1867 to 1986 as reported on the certificate of taxes levied, the total state taxes levied

for the various years, and the total of all property taxes levied for all purposes. For 1920 and prior years, property was assessed at one-fifth of its actual value. For 1921 through 1952, property was assessed at its actual value. In 1953 through 1955, property was assessed at 50 percent of its actual value and in 1956 and 1957, property was assessed at 50 percent of its base value. From 1958 through 1980, property was assessed at 35 percent of its actual value. LB 187, 1979 Legislative Session, changed the level of assessment to 100 percent of actual value, effective 1981. The valuation shown is reported by the county assessors with the tax computed thereon. The total shown for all property taxes includes special assessments.

Table 2 lists and makes a graphical comparison of the tangible property taxes levied from 1974 to 1986.

The 1986 county actual valuations and their corresponding tax rate as reported by the county assessors on the certificate of taxes levied are listed in Table 3. The amounts the counties were reimbursed for the 1986 homestead exemption and personal property tax relief are also listed. The homestead exemption statistics are based on information from the counties as of June 1, 1987.

Table 4 shows the actual valuation of major cities and villages within a county, along with the city levies. The information shown was reported by the county assessors on the 1986 certificate of taxes levied.

The selected taxes levied for 1986 as determined by the county assessors or clerks and reported on the certificate of taxes levied are listed by county in Table 5.

Table 6 is the distribution by county of payments in lieu of taxes by Nebraska public power districts. It includes the amount received by the state of Nebraska, counties, cities and villages, school districts, and miscellaneous districts. It also shows the total payments in lieu of taxes. These payments are from every public corporation and political subdivision of the state, which are organized primarily to provide electricity or irrigation, and which sells electricity at retail to incorporated cities and villages. This sum is equivalent to five percent of the gross revenue derived by it, plus a fixed amount based on 1957 levies.

The actual values reported on the abstract of assessment of tangible property for 1986 are listed by county in Table 7. Also included are the actual values of the franchise assessment of public utility companies and the property of railroads as assessed by the State Board of Equalization and Assessment of 1986. The total of these actual value amounts is used to derive each county's valuation figures set by the State Board of Equalization and Assessment.

Table 8 lists oil and mineral interests actual values and is a summarization of all rea estate actual values as reported on the abstract of assessment of tangible property for 1986. The real estate actual values are detailed in Tables 11 and 13.

Table 9 provides a breakdown of the tangible individual personal property. Table 10 lists the actual values of special schedules as reported on the 1986 abstract of assessment.

Table 11 shows by county the actual value of agricultural land and rural (unincorporated land), including improvements, as reported on the abstract of assessment for 1986. The first column figures on total agricultural land are further broken down in Table 12 by types of land and acres of such land, by county.

Table 13 shows by county the actual value of urban real estate for 1986. This includes industrial, commercial, and residential land, and improved lots of each type, as reported on the abstract of assessment.

Table 1

History of Assessed Valuation and Total Property Tax

Year	Assessed Valuation	Total State Property Tax	Total State Mill Levy	Total of All Property Taxes
1867	$ 20,069,222	$ 100,576	—	$ —
1870	53,709,828	310,521	—	—
1875	75,467,398	547,124	—	—
1880	90,499,618	356,490	—	—
1885	133,418,699	1,027,018	—	—
1890	184,770,304	1,717,524	—	—
1895	183,717,498	1,257,008	—	—
1900	171,747,593	1,208,084	—	—
1901	174,439,095	1,232,891	—	—
1902	180,091,492	1,131,124	—	—
1903	188,458,379	1,512,316	—	—
1904	294,779,244	1,768,675	6.75	—
1905	304,470,961	2,131,296	7.00	—
1906	313,060,301	2,191,421	7.00	—
1907	329,413,349	2,305,893	7.00	—
1908	391,735,464	2,448,346	5.50	—
1909	398,985,819	2,194,421	5.50	—
1910	412,138,607	2,060,293	5.50	—
1911	415,670,075	2,577,154	6.20	—
1912	463,371,899	2,409,533	5.20	—
1913	470,690,414	3,671,385	7.80	—
1914	471,940,195	3,681,085	7.80	—
1915	481,931,239	3,277,130	6.80	—
1916	500,827,274	3,055,046	6.10	—
1917	528,891,424	4,484,999	8.48	—
1918	567,947,914	4,361,839	7.68	32,950,800.73
1919	568,921,750	7,395,980	13.00	40,042,226.43
1920	762,284,909	7,932,575	10.39	51,600,457.36
1921	3,212,737,091	10,930,607	3.30	59,365,699.26
1922	3,202,705,714	7,366,114	2.30	53,457,481.56
1923	3,202,926,404	6,404,457	2.00	53,280,124.74
1924	3,186,488,549	5,736,510	1.80	53,447,380.50
1925	3,176,773,795	7,482,542	2.35	55,967,004.92
1926	3,177,159,318	5,718,886	1.80	54,970,346.96
1927	3,141,146,610	11,779,299	3.75	66,028,255.91
1928	3,125,855,462	6,439,262	2.06	58,273,807.24
1929	3,167,489,300	7,645,798	2.40	59,442,398.97
1930	3,102,050,571	7,258,798	2.34	58,485,076.39
1931	3,045,793,706	6,213,419	2.04	56,424,184.07
1932	2,521,000,981	5,974,772	2.37	49,588,994.64
1933	2,073,283,250	4,955,147	2.39	42,906,527.94
1934	2,059,678,928	4,424,207	2.10	42,068,482.03
1935	2,030,243,533	4,467,760	2.15	43,878,947.41
1936	2,060,835,168	3,732,183	1.76	44,113,357.43
1937	2,058,224,967	5,536,161	2.64	47,024,422.95
1938	2,033,302,482	6,213,375	2.68	47,183,558.77
1939	2,047,519,591	6,111,012	2.61	46,819,088.50
1940	1,822,271,788	4,940,238	2.57	45,713,054.72
1941	1,949,755,725	5,283,982	2.71	46,271,291.87
1942	2,042,442,436	4,881,437	2.39	47,710,476.32
1943	2,123,882,890	5,267,230	2.48	50,165,759.16
1944	2,115,063,748	6,646,877	2.54	51,814,011.79
1945	2,153,798,946	6,116,789	2.84	57,511,244.81
1946	2,160,972,214	7,131,208	3.30	63,243,778.23
1947	2,315,369,866	13,869,065	5.99	81,396,348.29
1948	2,499,222,769	13,145,912	5.26	90,287,526.48
1949	2,640,565,444	15,473,713	5.86	98,664,524.15
1950	2,719,489,560	15,664,260	5.76	107,576,591.44
1951	3,014,247,550	19,863,891	6.50	120,653,280.82
1952	3,104,475,679	21,669,240	6.98	122,746,134.67
1953	3,383,619,610	19,455,813	5.75	124,347,195.93
1954	3,043,753,089	20,362,708	6.69	128,041,382.23
1955	3,059,667,319	25,028,078	8.18	142,627,677.96
1956	2,958,572,814	23,934,854	8.09	146,212,379.98
1957	2,968,251,035	24,428,706	8.23	153,525,482.79
1958	3,026,479,555	24,121,042	7.97	161,513,035.51
1959	3,175,671,129	26,834,421	8.45	175,700,835.31
1960	3,212,807,088	27,083,963	8.43	189,000,049.35
1961	3,278,007,212	27,568,040	8.41	198,260,199.20
1962	3,367,219,071	28,385,657	8.43	214,740,261.73
1963	3,458,065,766	33,871,754	9.795	235,101,945.65
1964	3,553,328,531	32,477,422	9.14	264,171,142.15
1965	3,820,136,676	47,692,115	11.73	278,511,201.58
1966	4,338,036,742	49,317,239	10.67	308,319,630.21
1967	4,250,081,231	—	—	296,865,045.75
1968	4,449,874,119	—	—	296,769,458.27
1969	5,134,365,585	—	—	325,400,472.71
1970	5,375,575,178	—	—	352,520,993.90
1971	5,537,901,733	—	—	390,787,447.41
1972	5,731,535,854	—	—	410,464,626.27
1973	6,077,281,894	—	—	415,893,061.77
1974	6,503,268,242	—	—	453,597,037.65
1975	6,748,224,013	—	—	527,417,744.70
1976	7,017,779,158	—	—	597,045,719.12
1977	7,627,733,927	—	—	640,633,654.96
1978	7,613,655,151	—	—	631,182,814.55
1979	11,980,807,548	—	—	685,227,647.72
1980	12,671,717,612	—	—	710,984,868.00
1981	37,323,254,040 [1]	—	—	775,250,227.00
1982	38,553,689,126 [1]	—	—	821,983,034.00
1983	41,035,051,584	—	—	895,512,735.00
1984	41,632,906,878	—	—	950,426,265.00
1985	44,606,914,842	—	—	1,016,558,636.00
1986	43,925,258,319	—	—	1,060,100,433.00

[1] LB 187, 1979 Legislative Session changed the level of Assessment from 35 percent of actual value to 100 percent of actual value.

Tangible Property Taxes Levied

Year	General Property Taxes Levied for Local Governments (1)	Special Assessments (2)	Total
1974	$452,328,856	$1,268,182	$453,597,038
1975	526,583,742	834,002	527,417,744
1976	597,011,528	34,191	597,045,719
1977	638,849,456	1,784,199	640,633,655
1978	636,321,799	861,015	637,182,814
1979	683,162,818	2,064,829	685,227,647
1980	708,671,291	2,313,577	710,984,868
1981	774,041,775	1,208,452	775,250,227
1982	820,801,472	1,181,562	821,983,034
1983	894,643,003	869,732	895,512,735
1984	949,604,720	821,545	950,426,265
1985	1,015,708,264	850,372	1,016,558,636
1986	1,059,179,272	921,161	1,060,100,433

(1) Intangible taxes, head and poll taxes, and in lieu of tax payments are NOT included in this table.

(2) All special assessment taxes are for local subdivisions of government and reflect only special assessments. Special district taxes are included in the first column.

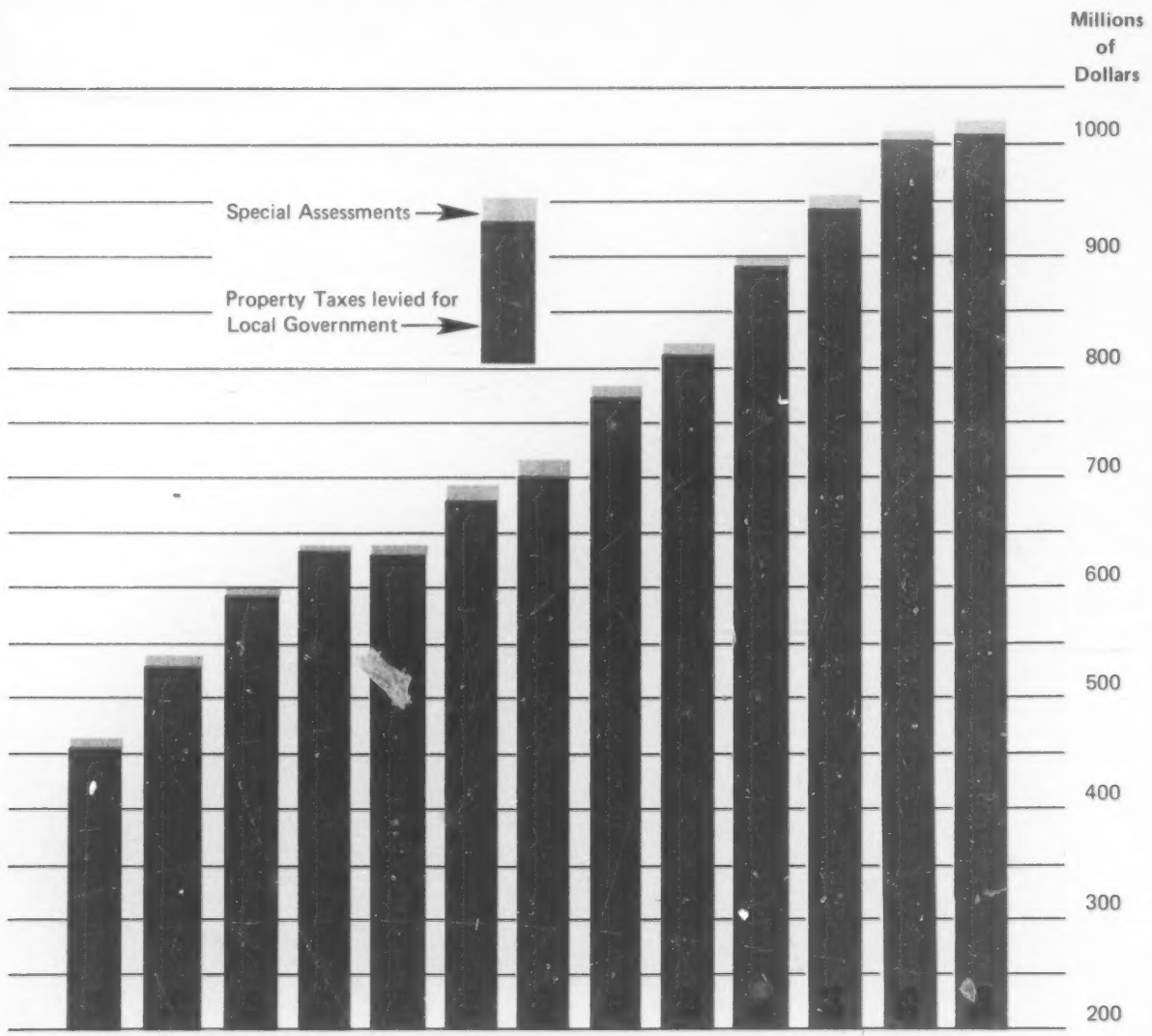


Table 3

Actual Valuation, Property Taxes Levied, Rate, and Distributions of State Aid for 1986

Counties	Total Actual Valuation	Total Property Taxes Levied	Average Tax Rate	Homestead Exemption Distribution	State Aid to Counties Distribution
Adams	$ 870,469,040	$ 18,854,916	2.1661	$ 657,968.59	$ 323,479.50
Antelope	323,141,674	6,756,574	2.0909	173,583.34	132,413.73
Arthur	33,491,164	603,610	1.8023	2,333.45	15,197.13
Banner	77,228,790	1,141,287	1.4778	4,886.89	38,243.97
Blaine	37,131,319	800,068	2.1547	8,487.40	15,393.30
Boone	276,017,065	5,009,266	1.8148	129,528.52	111,920.28
Box Butte	316,148,929	8,151,499	2.5784	261,232.26	119,741.20
Boyd	71,081,304	1,616,935	2.2748	74,552.01	23,441.55
Brown	141,826,598	2,999,151	2.1147	129,024.31	75,702.80
Buffalo	801,804,589	19,334,239	2.4113	458,553.56	336,397.38
Burt	276,269,162	6,539,459	2.3671	207,481.50	119,560.92
Butler	320,325,390	7,084,176	2.2116	221,227.34	114,591.61
Cass	556,431,458	13,920,745	2.5018	347,620.71	227,730.28
Cedar	291,671,300	6,215,917	2.1311	205,151.40	123,524.30
Chase	218,988,816	4,633,443	2.1158	84,819.88	98,733.81
Cherry	273,843,417	5,702,509	2.0824	132,590.07	127,119.43
Cheyenne	352,798,951	7,797,206	2.2101	179,217.52	171,522.54
Clay	338,787,483	7,573,074	2.2353	133,734.29	81,127.55
Colfax	295,969,675	6,130,878	2.0715	263,951.00	113,517.29
Cuming	372,987,935	6,808,064	1.8253	197,965.79	102,990.73
Custer	492,087,210	11,577,716	2.3528	308,983.28	195,212.99
Dakota	327,719,548	8,748,313	2.6695	289,974.37	148,451.43
Dawes	188,651,135	5,422,943	2.8746	248,022.18	81,939.19
Dawson	651,555,894	15,666,155	2.4044	444,704.31	290,255.21
Deuel	100,574,121	2,403,072	2.3894	48,275.83	57,428.70
Dixon	189,393,990	5,051,937	2.6674	175,019.45	102,595.38
Dodge	748,004,245	22,281,189	2.9788	923,133.61	240,363.80
Douglas	10,432,457,150	277,025,224	2.6554	6,156,696.71	2,680,123.61
Dundy	152,760,737	3,060,458	2.0034	37,281.48	77,378.44
Fillmore	357,681,985	6,940,831	1.9405	141,722.29	126,182.59
Franklin	187,449,293	4,027,958	2.1488	104,068.11	98,469.46
Frontier	170,637,487	3,964,553	2.3234	75,619.04	81,956.53
Furnas	191,960,370	4,838,749	2.5207	127,748.18	80,641.30
Gage	598,630,165	15,069,548	2.5173	634,527.90	242,471.58
Garden	114,043,880	2,679,596	2.3496	51,594.43	60,615.08
Garfield	62,205,860	1,772,475	2.8494	92,226.59	32,441.05
Gosper	157,101,270	2,755,291	1.7538	30,565.78	63,914.54
Grant	49,146,060	955,547	1.9443	6,622.88	18,332.29
Greeley	118,829,957	2,967,891	2.4976	74,849.62	53,170.56
Hall	1,216,081,426	32,318,579	2.6740	1,048,737.47	537,244.68
Hamilton	438,845,291	8,769,627	1.9983	104,652.53	136,993.15
Harlan	180,667,714	3,858,115	2.1355	91,864.05	100,201.54
Hayes	92,690,962	1,736,399	1.8733	18,051.88	38,837.09
Hitchcock	188,624,431	3,877,538	2.0557	65,888.20	44,077.44
Holt	422,194,792	8,905,212	2.1093	289,048.30	165,951.25
Hooker	40,170,047	683,684	1.7020	19,633.91	19,723.87
Howard	213,773,245	4,709,640	2.2031	132,317.80	91,129.23
Jefferson	275,859,408	6,997,471	2.5366	284,431.81	150,385.53
Johnson	152,616,195	3,571,519	2.3402	126,601.24	62,938.08
Kearney	368,987,485	6,505,866	1.7632	89,799.16	123,834.88
Keith	349,330,025	6,699,147	1.9177	169,902.46	120,921.45
Keya Paha	52,595,393	836,620	1.5907	13,565.15	30,686.26
Kimball	209,236,770	4,530,255	2.1651	70,824.97	102,774.85
Knox	280,409,864	7,033,990	2.5085	296,949.47	109,353.85
Lancaster	4,887,073,171	116,295,390	2.3797	2,960,701.97	1,415,678.82
Lincoln	918,507,210	23,580,861	2.5673	768,781.93	360,614.37
Logan	39,064,570	883,190	2.2608	16,036.81	13,802.12
Loup	32,867,575	823,030	2.5041	13,360.87	17,710.38
Madison	837,314,750	14,562,751	1.7392	502,294.44	280,667.71
McPherson	32,827,117	463,803	1.4129	3,393.70	8,240.08
Merrick	312,111,490	6,499,769	2.0825	165,488.78	122,722.13
Morrill	230,216,705	5,255,436	2.2828	171,756.38	117,920.15
Nance	160,997,924	3,191,937	1.9826	88,592.78	59,809.96
Nemaha	225,418,953	5,597,065	2.4830	211,577.97	105,876.48
Nuckolls	221,938,685	5,389,792	2.4285	158,717.87	110,925.74
Otoe	437,189,521	10,705,257	2.4487	377,959.20	200,496.51
Pawnee	118,716,803	2,835,063	2.3881	93,941.53	67,627.17
Perkins	208,542,230	4,261,359	2.0434	55,780.91	69,839.59
Phelps	475,963,785	9,084,576	1.9087	173,673.34	149,328.80
Pierce	258,204,338	5,923,944	2.2943	224,147.34	118,694.03
Platte	864,660,715	17,831,272	2.0622	549,566.44	293,928.16
Polk	239,362,605	5,404,459	2.2579	111,482.13	96,799.59
Red Willow	346,946,162	8,598,586	2.4784	260,134.61	145,802.17
Richardson	296,022,639	6,558,093	2.2154	259,643.27	96,489.81
Rock	105,108,683	1,757,419	1.6720	32,752.90	57,087.63
Saline	403,930,601	9,522,863	2.3575	354,742.78	177,971.84
Sarpy	1,833,273,435	52,999,556	2.8910	754,965.50	646,584.46
Saunders	491,521,912	12,771,642	2.5984	476,858.83	231,865.91
Scotts Bluff	750,716,291	21,179,176	2.8212	808,547.09	217,003.61
Seward	431,119,674	10,164,062	2.3576	280,558.85	225,925.24
Sheridan	225,360,205	5,044,146	2.2383	147,243.03	122,978.14
Sherman	135,115,175	3,652,469	2.7032	117,948.38	61,822.48
Sioux	86,643,675	1,476,975	1.7047	13,559.63	25,715.16
Stanton	214,499,756	4,362,842	2.0340	88,288.81	94,129.46
Thayer	267,488,930	6,352,314	2.3748	163,460.68	107,879.69
Thomas	40,179,245	990,919	2.4662	12,125.85	13,615.18
Thurston	139,816,013	3,422,577	2.4479	88,169.02	71,821.33
Valley	176,660,375	4,402,584	2.4921	165,116.45	87,342.70
Washington	417,637,092	9,778,116	2.3413	287,505.25	182,120.95
Wayne	254,770,875	5,681,133	2.2299	174,646.74	122,144.97
Webster	166,630,863	4,074,874	2.4454	135,577.89	95,736.72
Wheeler	71,506,320	1,072,241	1.4995	9,981.67	39,389.53
York	549,941,787	10,611,607	1.9296	179,989.52	125,685.95
Total	$43,925,258,319	$1,059,179,272	2.4113	$28,126,885.41	$15,599,441.00

Cities and Villages Valuations and Levies for 1986

Cities and Villages	Actual Valuation	City Levy
* County Seat		
Adams		
Ayr	$ 1,687,665	.1796
Hastings*	430,749,595	.7923
Holstein	4,211,960	.2281
Juniata	13,813,075	.4099
Kenesaw	14,308,340	.4194
Prosser	1,279,445	.0487
Roseland	6,538,970	.2832
Trumbull	29,475	.0760
Antelope		
Brunswick	3,898,406	.5966
Clearwater	5,170,322	.3469
Elgin	13,446,059	.7502
Neligh*	26,874,994	.7216
Oakdale	3,124,783	.3855
Orchard	7,165,968	.7299
Royal	708,057	.7532
Tilden	3,335,452	8664
Arthur		
Arthur*	1,549,730	.3936
Banner	—	—
Blaine		
Brewster*	281,480	.1465
Dunning	1,499,882	.2121
Halsey	135,845	.2775
Boone		
Albion*	29,556,550	.4204
Cedar Rapids	5,963,345	.8525
Petersburg	5,212,640	.8909
Primrose	1,294,955	1.1360
St. Edwards	11,633,010	.6895
Box Butte		
Alliance*	145,870,927	1.1028
Hemingford	11,688,088	.8157
Boyd		
Anoka	109,552	—
Bristow	953,290	.5298
Butte*	4,464,205	.7808
Gross	30,068	—
Lynch	2,816,304	1.0530
Monowi	47,322	.9509
Naper	1,204,881	.4944
Spencer	7,444,299	.8532
Brown		
Ainsworth*	35,288,614	.7587
Johnstown	644,504	.1750
Long Pine	5,921,662	.5892
Buffalo		
Amherst	2,326,553	.7892
Elm Creek	8,918,585	.9554
Gibbon	17,747,701	1.4916
Kearney*	348,834,921	.4785
Miller	1,030,602	.1470
Pleasanton	3,847,526	.2677
Ravena	15,869,797	.7019
Riverdale	2,829,640	.1389
Shelton	10,963,541	.8042
Burt		
Craig	1,794,574	1.5002
Decatur	5,481,104	1.1457
Lyons	17,324,759	.7500
Oakland	15,205,387	1.1751
Tekamah*	27,980,251	1.1211

Cities and Villages	Actual Valuation	City Levy
Butler		
Abie	1,003,838	.2822
Bellwood	6,122,558	.7922
Brainard	5,953,067	1.9370
Bruno	1,641,991	.6821
David City*	43,945,287	1.5447
Dwight	2,530,084	.4743
Garrison	1,396,387	.0570
Linwood	1,064,307	—
Octavia	1,051,944	.5581
Rising City	6,844,422	.7913
Surprise	696,997	—
Ulysses	2,765,806	1.2555
Cass		
Alvo	1,529,305	.7319
Avoca	2,695,241	.7935
Cedar Creek	10,243,198	.1759
Eagle	12,360,507	.9665
Elmwood	8,910,306	.6041
Greenwood	8,607,883	.8487
Louisville	13,474,306	.7674
Manley	1,611,139	.5921
Murdock	3,736,487	.5674
Murray	7,223,074	.2998
Nehawka	3,814,590	.6169
Plattsmouth*	72,632,831	.5357
South Bend	1,120,089	.0893
Union	3,567,845	.3390
Weeping Water	15,645,946	.7795
Cedar		
Belden	1,768,205	.3905
Coleridge	6,889,160	1.0287
Fordyce	1,443,210	.7191
Hartington*	21,449,060	.7958
Laurel	14,152,365	.4861
Magnet	687,765	1.2923
Obert	272,715	.7359
Randolph	12,801,865	.5564
St. Helena	750,115	.5173
Wynot	1,557,495	.6424
Chase		
Imperial*	40,415,171	.7224
Lamar	—	—
Wauneta	11,743,637	.9492
Cherry		
Cody	2,170,008	.3391
Crookston	1,478,339	.3272
Kilgore	1,256,073	.2110
Merriman	2,504,976	.7369
Nenzel	246,008	—
Valentine*	46,144,478	.7512
Wood Lake	1,129,226	.2217
Cheyenne		
Dalton	5,283,119	.6372
Gurley	3,590,122	.6093
Lodgepole	5,581,481	.5986
Potter	6,082,970	.7288
Sidney*	114,063,662	.2933
Clay		
Clay Center*	11,148,835	1.0963
Deweese	1,078,972	.6428
Edgar	7,740,728	.9860
Fairfield	6,633,387	.9588
Glenvil	3,366,160	1.0077
Harvard	10,270,028	1.3151
Ong	1,307,332	1.3784
Saronville	616,953	.9107
Sutton	21,843,841	1.2529
Trumbull	4,155,100	.0760

Cities and Villages	Actual Valuation	City Levy
Colfax		
Clarkson	10,950,860	.8301
Howells	9,314,825	.5003
Leigh	6,209,905	.8680
Rogers	1,232,385	.5838
Schuyler*	64,706,810	.6419
Cuming		
Bancroft	8,504,227	.3580
Beemer	10,959,877	.3755
West Point*	72,334,146	.7173
Wisner	23,097,731	.6398
Custer		
Anselmo	1,837,485	1.0029
Ansley	6,309,000	1.0158
Arnold	9,420,055	1.0500
Berwyn	1,299,580	.9436
Broken Bow*	64,397,870	1.1462
Callaway	6,332,230	.7224
Comstock	1,650,875	.8036
Mason City	2,174,120	.9932
Merna	5,623,980	.8111
Oconto	1,607,670	.7276
Sargeant	10,858,235	1.1079
Dakota		
Dakota City*	16,246,187	.9597
Emerson	3,469,995	.7187
Homer	6,344,818	.5667
Hubbard	2,002,000	.3593
Jackson	2,829,295	.4059
So. Sioux City	141,606,750	.5684
Dawes		
Chadron*	75,948,234	.5621
Crawford	12,823,963	1.0913
Marsland	534,280	—
Whitney	750,197	.5332
Dawson		
Cozad	67,916,143	.6552
Eddyville	810,506	.6393
Farnam	2,940,179	1.4723
Gothenburg	51,142,904	.9144
Lexington*	105,174,640	.5154
Overton	5,875,090	1.0254
Sumner	2,114,331	1.1599
Deuel		
Big Springs	9,172,490	.7303
Chappell*	16,937,823	.6778
Dixon		
Allen	4,394,845	.4666
Concord	1,037,750	.3859
Dixon	1,104,560	1.0648
Emerson	5,138,860	.7187
Martinsburg	761,430	.1592
Maskel	397,885	.6347
Newcastle	3,584,810	.7781
Ponca*	11,642,205	.8855
Wakefield	14,366,075	.8828
Waterbury	638,805	1.0000
Dodge		
Dodge	12,156,425	.5736
Fremont*	377,148,160	.9019
Hooper	10,544,685	1.2102
Inglewood	2,649,645	.5653
Nickerson	2,756,005	.4865
North Bend	18,581,740	.4147
Scribner	12,733,260	.6425
Snyder	4,695,705	.9633
Uehling	3,180,915	1.8789
Winslow	960,210	1.1546

Cities and Villages	Actual Valuation	City Levy
Douglas		
Bennington	13,363,995	.86000
Elkhorn	30,774,780	.78199
Omaha*	8,564,864,050	.61920
Ralston	123,647,530	.75406
Valley	37,184,900	.75110
Waterloo	10,294,850	.89498
Dundy		
Benkelman*	18,225,994	.7083
Haigler	1,966,984	.9305
Fillmore		
Exeter	9,396,165	1.3618
Fairmont	9,188,931	.6519
Geneva*	43,955,772	.4850
Grafton	2,657,086	.3683
Milligan	5,939,659	.9445
Ohiowa	1,840,086	.9895
Shickley	6,981,286	.6426
Strang	850,242	.3332
Franklin		
Bloomington	1,721,360	.4694
Campbell	4,315,928	.7157
Franklin*	19,175,844	.5837
Hildreth	6,713,531	1.2372
Naponee	1,522,755	.4263
Riverton	904,261	.2297
Upland	3,020,357	1.0178
Frontier		
Curtis	11,921,729	1.1236
Eustis	7,277,775	.5387
Maywood	5,700,029	.5927
Moorefield	979,127	.0433
Stockville*	264,061	.6422
Furnas		
Arapahoe	14,157,770	1.3444
Beaver City*	5,355,600	1.0923
Cambridge	13,146,235	.9793
Edison	2,287,035	.4897
Hendley	725,420	.4384
Holbrook	1,906,290	1.3012
Oxford	8,670,530	1.1051
Wilsonville	1,087,115	1.7901
Gage		
Adams	6,524,570	.5612
Barneston	1,231,415	.6972
Beatrice*	206,246,795	.7433
Blue Springs	3,921,815	.6446
Clatonia	4,040,335	.6059
Cortland	6,273,525	.6896
Filley	2,415,925	.2132
Liberty	1,093,765	.9696
Odell	4,111,470	.7295
Pickrell	2,944,900	.4503
Virginia	1,140,445	.7436
Wymore	18,062,055	.6757
Garden		
Lewellen	3,880,931	.1891
Oshkosh*	15,244,605	.0656
Garfield		
Burwell*	19,177,056	.7063

Cities and Villages	Actual Valuation	City Levy
Gosper		
Elwood*	12,035,560	.4022
Smithfield	561,680	.1798
Grant		
Hyannis*	3,903,498	1.0006
Greeley		
Greeley*	5,446,275	.8933
Scotia	4,066,822	1.5917
Spalding	5,905,980	.7718
Wolbach	2,476,446	.8888
Hall		
Alda	10,921,289	.2389
Cairo	11,515,519	.8039
Doniphan	11,104,688	.4052
Grand Island*	810,889,788	.5055
Wood River	16,001,083	.7637
Hamilton		
Aurora*	70,341,945	.6046
Giltner	5,641,068	.3581
Hampton	7,941,001	.3778
Hordville	2,400,362	.6031
Marquette	3,822,456	.2917
Phillips	3,475,237	.5929
Stockham	364,410	—
Harlan		
Alma*	18,726,346	.8588
Huntley	659,970	.1545
Orleans	5,969,901	.5351
Oxford	3,335,851	1.1051
Ragan	982,018	.3331
Republican City	4,535,426	.3156
Stamford	2,641,302	.3349
Hayes		
Hamlet	1,169,226	.6573
Hayes Center*	4,020,431	.5706
Palisade	337,705	1.3941
Hitchcock		
Culbertson	8,783,803	1.1938
Palisade	4,065,693	1.3941
Stratton	6,129,922	1.2957
Trenton*	7,033,687	1.0469
Holt		
Atkinson	13,451,139	2.5562
Chambers	4,024,405	.9820
Emmet	658,142	.5322
Ewing	4,146,188	.7267
Inman	1,315,922	.1903
O'Neill*	65,375,974	.7182
Page	1,396,721	.2667
Stuart	5,212,286	.8788
Hooker		
Mullen*	7,971,434	.6019
Howard		
Boelus	2,399,815	—
Cotesfield	705,750	.2862
Cushing	223,905	.6767
Dannebrog	3,577,930	.9284
Elba	2,603,585	.2571
Farwell	2,043,845	.2965
St. Paul*	36,310,410	.4792

Cities and Villages	Actual Valuation	City Levy
Jefferson		
Daykin	2,936,848	.8382
Diller	2,957,931	.6545
Endicott	1,525,520	.3343
Fairbury*	62,6[illegible]009	.8735
Harbine	834,052	.2014
Jansen	2,086,389	1.0693
Plymouth	7,715,970	.7383
Reynolds	881,323	1.3686
Steele City	725,402	1.1467
Johnson		
Cook	5,481,281	.7620
Crab Orchard	488,506	.8189
Elk Creek	1,932,737	1.1356
Sterling	7,682,505	.5124
Tecumseh*	28,757,569	.6663
Kearney		
Axtell	11,155,700	.9006
Heartwell	878,635	.3016
Minden*	57,556,375	.7185
Norman	810,290	.3033
Wilcox	7,056,585	.4243
Keith		
Brule	7,487,435	.3449
Ogallala*	133,216,500	.3312
Paxton	8,939,140	.4912
Keya Paha		
Springview*	3,841,960	.4260
Kimball		
Bushnell	2,249,340	.6758
Dix	3,346,327	.7318
Kimball*	53,793,741	.5934
Knox		
Bazile Mills	310,007	.1994
Bloomfield	18,437,134	.8934
Center*	1,067,959	.2801
Creighton	19,500,821	.7607
Crofton	12,041,873	.9680
Niobrara	6,533,820	.7041
Santee	196,842	—
Verdel	569,902	.8515
Verdigre	7,931,092	1.2075
Wausa	9,831,428	.9458
Winnetoon	876,379	.0888
Lancaster		
Bennet	7,265,428	.7157
Davey	2,511,393	.2855
Denton	2,569,681	.4991
Firth	7,115,561	.6598
Hallam	4,231,359	.4634
Hickman	11,507,719	.7295
Lincoln*	4,169,295,499	.4903
Malcolm	4,911,759	.4750
Panama	3,321,921	1.3616
Raymond	2,330,659	.7751
Roca	2,073,705	.7667
Sprague	2,192,973	.1507
Waverly	38,587,397	.6740
Lincoln		
Brady	4,771,405	.5251
Dickens	225,870	.0894
Hershey	8,674,825	.3361
Maxwell	3,207,355	.9893
North Platte*	435,603,445	.5572
Sutherland	16,743,515	.3215
Wallace	4,269,825	.6181
Wellfleet	579,320	.6623

Cities and Villages	Actual Valuation	City Levy
Logan		
Gandy	237,903	—
Stapleton*	4,136,030	.3208
Loup		
Taylor*	2,280,500	.8304
Madison		
Battle Creek	16,267,327	.6867
Madison*	28,121,750	.6768
Meadow Grove	4,988,851	.3121
Newman Grove	11,719,873	.9740
Norfolk	418,066,141	.1630
Tilden	10,463,962	.8664
McPherson	—	—
Merrick		
Central City*	49,142,775	.5267
Chapman	4,343,915	.4374
Clarks	5,892,000	.7316
Palmer	4,460,835	.7362
Silver Creek	5,986,120	.4967
Morrill		
Bayard	18,533,216	.6524
Bridgeport*	29,801,984	.2742
Broadwater	2,201,629	.4508
Nance		
Belgrade	1,276,495	.6878
Fullerton*	20,586,336	.3242
Genoa	13,055,589	.8788
Nemaha		
Auburn*	53,615,376	.5682
Brock	2,026,711	.7460
Brownville	2,550,097	.5917
Johnson	4,853,715	.6017
Julian	834,513	.9438
Nemaha	1,612,118	.4011
Peru	6,129,936	.8633
Nuckolls		
Hardy	1,997,675	.5307
Lawrence	4,397,045	.7965
Nelson*	7,331,945	.8256
Nora	722,470	.1482
Oak	719,340	.4213
Ruskin	1,941,975	.4660
Superior	36,207,575	.8197
Otoe		
Burr	1,657,051	1.0575
Douglas	2,526,600	.7623
Dunbar	2,001,354	.4084
Nebraska City*	114,943,764	.5415
Otoe	1,850,320	1.0597
Palmyra	7,069,054	.5578
Syracuse	34,234,123	.6366
Talmage	3,343,226	.8933
Unadilla	4,953,964	.6853
Pawnee		
Burchard	1,348,716	.8150
Dubois	1,474,959	.7884
Lewiston	716,643	.6346
Pawnee City*	11,893,956	.8171
Steinauer	932,015	.4037
Table Rock	3,631,333	.6520
Perkins		
Elsie	1,937,741	.361768
Grainton	—	—
Grant*	24,139,931	.701915
Madrid	2,941,832	.625127
Venango	2,985,639	.430313
Phelps		
Atlanta	2,090,980	.5700
Bertrand	12,212,000	.9504
Funk	5,319,805	.2197
Holdrege*	99,816,790	.8633
Loomis	7,643,290	.8257
Pierce		
Foster	811,487	.1556
Hadar	4,476,891	.2457
McLean	861,770	.3293
Osmond	12,297,866	1.0939
Pierce*	21,734,483	.9163
Plainview	23,984,801	.6110
Platte		
Columbus*	395,371,288	.3745
Cornlea	481,682	—
Creston	2,421,542	.7724
Duncan	5,400,178	.3990
Humphrey	11,887,010	.6667
Lindsay	13,188,487	.3215
Monroe	6,853,498	.5588
Newman Grove	125,520	.9740
Platte Center	5,361,534	.9170
Tarnov	645,621	.2983
Polk		
Osceola*	11,783,774	1.2599
Polk	5,122,102	.6830
Shelby	9,351,958	.8424
Stromsburg	16,320,190	.8432
Red Willow		
Bartley	4,676,743	.8936
Danbury	2,362,987	.1958
Indianola	10,092,153	.6685
Lebanon	1,196,627	.6681
McCook*	160,430,589	.7710
Richardson		
Barada	273,393	.1086
Dawson	1,339,863	.6530
Falls City*	75,798,251	.6999
Humboldt	13,775,220	.8357
Preston	271,662	—
Rulo	2,143,331	.4812
Salem	1,196,726	.4969
Shubert	1,864,630	.7241
Stella	3,375,728	.4489
Verdon	2,143,269	.8929
Rock		
Bassett*	14,978,470	.6103
Newport	1,156,716	1.2224
Saline		
Crete	76,566,335	.7902
Dewitt	16,159,384	.6822
Dorchester	9,769,637	.5208
Friend	19,829,853	.5402
Swanton	2,407,779	.3559
Tobias	1,413,933	1.3622
Western	3,270,065	.6028
Wilber*	24,936,998	.6392

Cities and Villages	Actual Valuation	City Levy
Sarpy		
Bellevue	622,274,489	.45585
Gretna	27,741,997	.83056
Lavista	163,756,005	.54924
Papillion*	168,181,378	.69426
Springfield	13,488,581	.74655
Saunders		
Ashland	25,874,908	.7452
Cedar Bluffs	6,672,645	.8236
Ceresco	11,537,293	1.4267
Colon	1,256,681	1.4917
Ithaca	1,093,186	.9212
Leshara	1,302,481	—
Malmo	1,019,660	.8899
Mead	6,884,335	.8905
Memphis	905,413	.3019
Morse Bluff	1,154,871	.2144
Prague	2,791,799	.7902
Valparaiso	5,792,757	.6626
Wahoo*	54,662,135	1.0141
Weston	3,158,630	.7223
Yutan	8,048,930	.9031
Scotts Bluff		
Gering*	126,268,660	.4260
Henry	1,279,557	—
Lyman	5,137,976	.4153
McGrew	804,096	1.2425
Melbeta	1,191,093	.6823
Minatare	7,527,453	.9413
Mitchell	21,755,987	.4689
Morrill	15,060,713	.2000
Scottsbluff	244,280,020	.9702
Terrytown	4,490,151	.6420
Seward		
Beaver Crossing	4,426,623	.7423
Bee	1,769,469	.9162
Cordova	2,535,622	.3344
Garland	2,233,659	.5059
Goehner	2,155,308	.3935
Milford	24,648,855	.9686
Pleasant Dale	3,152,720	.6761
Seward*	90,727,038	.5689
Staplehurst	2,870,123	.3694
Tamora	2,904,516	.3649
Utica	11,276,847	.7835
Sheridan		
Gordon	31,083,654	.5382
Hay Springs	8,694,432	.4588
Rushville*	16,825,975	.3784
Sherman		
Ashton	2,414,710	.7330
Hazard	1,236,305	.1250
Litchfield	3,841,510	.7470
Loup City*	15,545,790	1.2506
Rockville	911,205	.8725
Sioux		
Harrison*	4,912,383	.8113
Stanton		
Pilger	5,339,906	.9951
Stanton*	20,802,364	.7267

Cities and Villages	Actual Valuation	City Levy
Thayer		
Alexandria	2,307,539	.5421
Belvidere	1,506,428	.5415
Bruning	6,058,629	.8621
Byron	2,241,420	.8742
Carleton	2,292,908	1.3870
Chester	4,416,613	.5645
Davenport	7,140,161	1.5235
Deshler	11,139,395	.5574
Gilead	468,146	.9318
Hebron*	28,066,600	.8215
Hubbell	757,181	.6003
Thomas		
Halsey	1,591,942	.2775
Seneca	569,465	—
Thedford*	3,556,991	.6437
Thurston		
Emerson	1,146,145	.7187
Pender*	18,852,353	.6953
Rosalie	1,638,677	.7737
Thurston	1,661,244	.2553
Walthill	6,634,753	1.0400
Winnebago	1,056,980	1.1207
Valley		
Arcadia	4,357,677	.8895
Elyria	711,787	.2978
North Loup	4,395,590	1.1762
Ord*	46,174,635	.8494
Washington		
Arlington	17,220,015	.8162
Blair*	117,911,708	.4700
Ft. Calhoun	10,972,067	1.1205
Herman	3,800,410	.8186
Kennard	4,534,996	.6229
Washington	1,662,128	.1101
Wayne		
Carroll	3,129,480	.3819
Hoskins	3,601,905	.7042
Sholes	485,030	.1875
Wakefield	1,828,600	.8828
Wayne*	75,302,145	.7052
Winside	5,570,835	.5709
Webster		
Bladen	2,989,948	.4141
Blue Hill	11,789,384	.8526
Cowles	584,338	.2962
Guide Rock	3,436,654	.7804
Red Cloud*	18,606,146	.7160
Wheeler		
Bartlett*	1,585,585	.3961
Erickson	1,310,480	.7217
York		
Benedict	3,964,609	.7732
Bradshaw	5,337,145	.4349
Gresham	2,887,550	.8202
Henderson	22,729,456	.5937
Lushton	1,138,723	.0692
McCool Junction	5,131,497	.7852
Thayer	878,892	.1172
Waco	4,147,527	.3818
York*	163,076,391	.4966

Table 5

Selected Property Taxes Levied for 1986

Counties	County Taxes	Cities Villages	Townships	Rural Fire Districts	Natural Resource Districts	Miscellaneous Districts
Adams	$ 2,724,568.09	$ 3,561,260.39	$ 57,829.05	$ 173,630.63	$ 252,299.43	$ 351,126.40
Antelope	1,481,281.42	434,577.90	236,608.94	62,395.82	104,491.94	—
Arthur	157,441.97	6,099.74	—	5,358.59	7,066.64	2,143.43
Banner	372,628.91	—	—	25,373.72	15,136.84	1,851.72
Blaine	136,606.12	3,970.59	—	6,679.32	11,770.63	2,970.51
Boone	1 049,692.90	316,452.96	—	42,541.60	50,285.78	24,210.94
Box Butte	945,601.75	1,704,004.49	—	108,650.02	70,186.95	35,406.98
Boyd	235,563.44	139,484.39	61,860.31	18,578.87	20,116.01	—
Brown	666,301.36	303,753.02	—	20,894.11	48,798.64	38,269.32
Buffalo	2,769,434.64	2,252,773.80	164,533.15	97,289.27	237,370.79	287,809.26
Burt	1,043,468.63	712,020.00	416,093.71	71,393.73	96,694.20	83,998.50
Butler	1,113,130.73	964,221.14	606,428.79	126,846.04	106,375.41	56,377.27
Cass	2,339,794.28	1 000,422.72	—	200,611.74	173,523.80	625,647.88
Cedar	1,232,311.25	423,648.19	—	70,469.00	98,460.25	19,833.65
Chase	952,163.38	403,429.80	—	35,160.41	84,529.69	28,547.40
Cherry	1,194,452.00	382,445.00	—	65,367.00	93,350.00	41,215.00
Cheyenne	1,710,722.12	467,830.80	—	90,841.75	101,606.10	73,674.64
Clay	813,089.97	738,544.94	49,135.61	119,216.28	108,932.68	—
Colfax	1,057,795.62	613,954.81	—	240,579.39	103,589.38	48,717.90
Cuming	880,251.53	738,231.58	686 005.82	147,248.57	130,545.78	49,980.38
Custer	1,566,313.59	1,190,032.52	947,947.90	187,159.52	86,060.20	359,694.36
Dakota	1,608,119.83	1,040,379.66	—	56,616.15	114,701.84	63,905.31
Dawes	824,405.43	570,852.97	—	58,679.39	41,691.90	—
Dawson	3,081,207.82	1,587,944.50	—	81,762.48	207,194.77	504,807.68
Deuel	502,870.60	181,791.26	—	20,023.50	28,965.35	5,446.75
Dixon	954,924.48	341,135.64	416,325.78	44,973.06	64,095.28	—
Dodge	2,582,110.66	3,902,182.88	576,141.69	197,029.38	261,660.02	157,237.51
Douglas	28,155,140.94	54,693,053.02	—	325,122.22	1,825,868.15	23,310,766.34
Dundy	596,377.92	147,397.51	—	43,173.74	54,464.51	27,688.87
Fillmore	1,093,076.12	532,833.60	97,415.40	70,726.24	110,250.28	291,127.96
Franklin	882,886.17	273,268.15	128,151.12	59,993.34	59,046.53	26,590.71
Frontier	695,347.68	209,061.69	—	26,564.21	39,758.51	77,639.57
Furnas	633,469.21	532,040.35	—	35,926.11	60,467.52	25,439.68
Gage	2,015,587.73	1,860,791.91	450,284.20	97,393.68	209,520.55	67,046.57
Garden	560,981.86	17,339.30	—	85,731.37	22,352.60	25,747.75
Garfield	245,837.56	135,447.55	—	15,576.42	10,077.35	26,250.87
Gosper	596,356.42	49,416.92	—	26,000.11	16,495.63	55,886.72
Grant	177,564.72	39,058.40	—	5,867.23	15,579.30	8,578.65
Greeley	522,851.82	180,976.19	—	22,797.35	26,059.38	11,764.17
Hall	4,870,398.99	4,384,911.36	4,568.01	97,284.82	386,609.48	174,389.49
Hamilton	1,129,595.51	521,720.52	—	126,793.08	138,719.90	55,768.49
Harlan	934,413.41	257,081.56	64,964.97	50,089.65	56,910.33	—
Hayes	430,178.75	35,333.85	—	18,316.73	21,596.99	—
Hitchcock	337,449.10	314,601.92	—	67,133.32	43,949.50	37,590.06
Holt	1,484,014.70	938,555.73	367,623.11	76,278.26	130,188.47	16,043.40
Hooker	153,570.09	47,980.06	—	6,600.72	12,733.90	31,131.78
Howard	565,430.23	223,506.53	—	76,453.01	38,287.48	86,514.26
Jefferson	1,190,057.50	697 882.73	—	56,226.01	87,221.79	164,302.16
Johnson	626,642.10	298,692.74	—	43,959.24	53,415.67	13,918.66
Kearney	1,229,466.29	567,132.14	61,160.83	68,849.39	38,743.69	17,711.40
Keith	1,228,244.37	510,946.27	—	79,626.12	73,708.64	8,888.43
Keya Paha	261,767.27	16,366.75	—	12,465.11	15,886.06	3,892.06
Kimball	827,738.83	358,901.50	—	39,070.00	60,260.02	15,682.93
Knox	1,080,138.81	673,624.10	403,075.34	115,809.09	89,926.00	14,834.97
Lancaster	16,627,529.66	21,907,026.11	—	414,155.36	1,522,423.60	1,596,967.20
Lincoln	3,367,247.43	2,597,384.46	—	133,619.13	196,225.24	169,178.12
Logan	133,913.36	13,268.38	—	15,113.87	12,383.47	3,828.33
Loup	164,042.06	18,937.27	—	10,870.41	5,324.55	—
Madison	2,178,692.97	1,203,865.07	—	149,285.43	293,060.16	366,968.52
McPherson	85,022.23	—	—	3,939.25	8,116.88	—
Merrick	1,088,956.98	383,514.88	101,564.15	75,889.44	96,890.75	30,899.04
Morrill	1,163,285.00	212,552.68	—	79,667.67	45,122.47	80,091.58
Nance	384,464.00	190,254.00	78,393.00	20,177.00	28,893.00	24,127.00
Nemaha	1,034,222.17	431,317.63	—	62,376.49	78,897.33	23,443.57
Nuckolls	946,346.54	416,101.02	—	51,952.85	66,232.23	11,314.99
Otoe	1,768,431.61	1,008,165.60	—	87,007.90	152,095.59	116,151.72
Pawnee	603,793.67	151,792.79	—	29,346.04	41,550.88	—
Perkins	918,121.76	207,689.71	—	59,165.43	80,497.30	17,062.57
Phelps	1,372,203.59	1,064,498.05	97,175.88	70,363.52	49,976.20	194,399.53
Pierce	1,088,589.48	495,326.76	—	89,491.48	90,371.51	50,349.85
Platte	2,770,372.92	1,733,179.02	541,253.44	153,070.41	183,274.22	213,561.00
Polk	894,498.06	399,840.46	—	89,201.07	75,781.97	16,457.23
Red Willow	1,156,024.61	1,358,798.66	—	48,772.77	80,838.46	4,444.15
Richardson	1,033,415.03	718,730.70	—	45,854.74	103,608.45	51,968.09
Rock	442,402.45	105,553.30	—	4,172.46	31,480.81	21,442.17
Saline	1,761,137.43	1,080,206.77	—	60,330.19	140,406.10	55,670.94
Sarpy	8,352,943.75	5,234,780.70	—	407,896.66	320,822.85	5,586,915.83
Saunders	1,925,782.85	1,227,060.03	636,711.49	205,157.91	168,097.99	234,014.95
Scotts Bluff	2,113,266.35	3,179,183.40	—	110,272.30	147,892.82	479,157.72
Seward	2,134,473.50	963,096.41	—	150,842.81	118,944.47	174,635.54
Sheridan	1,124,998.17	270,851.77	—	59,333.57	49,804.61	430,342.43
Sherman	590,588.43	250,307.19	200,765.92	23,929.57	21,888.66	35,114.70
Sioux	298,662.00	39,854.00	—	24,702.00	18,325.00	13,619.00
Stanton	944,871.42	204,308.18	—	60,185.48	75,074	184,893.83
Thayer	934,338.83	559,572.82	—	70,373.47	76,769.	49,785.50
Thomas	176,627.96	27,313.99	—	7,501.86	12,736.82	51,385.46
Thurston	567,932.66	237,084.35	122,229.40	51,162.11	48,935.60	—
Valley	779,248.92	484,789.50	55,085.86	26,894.58	28,618.98	58,500.78
Washington	1,714,817.90	878,865.45	243,809.99	169,449.68	73,086.49	22,665.14
Wayne	1,231,562.40	617,203.02	—	54,888.10	89,169.80	15,286.24
Webster	858,148.93	274,668.13	—	28,702.55	50,921.84	—
Wheeler	207,654.35	15,816.86	—	19,211.32	14,274.17	8,437.17
York	1,125,067.88	1,080,277.06	—	121,431.95	194,912.80	462,270.98
Total	$152,294,535.93	$143,742,404.22	$7,873,142.86	$7,970,954.75	$11,311,326.83	$38,313,420.19

City and Village Schools	County or Rural High Schools	Rural Schools	Special Education	Total Education Taxes	Total Selected Taxes
$ 8,657,949.14	$1,144,853.42	$ 881,833.73	$ 1,049,565.60	$ 11,734,201.89	$ 18,854,915.88
3,447,452.24	—	678,977.56	310,788.56	4,437,218.36	6,756,574.38
—	256,642.79	129,053.72	39,802.80	425,499.31	603,609.68
20,338.64	588,058.34	—	117,898.58	726,295.56	1,141,286.75
—	606,069.48	—	32,002.19	638,071.67	800,068.84
2,273,048.70	—	942,261.82	310,771.70	3,526,082.22	5,009,266.40
3,412,288.13	—	1,400,500.91	474,859.32	5,287,648.36	8,151,498.55
1,016,511.73	—	56,439.88	68,380.22	1,141,331.83	1,616,934.85
702,865.75	—	1,078,427.28	139,841.03	1,921,134.06	2,999,150.51
10,365,173.92	60,549.09	2,169,410.02	929,895.06	13,525,028.09	19,334,239.00
3,623,022.07	—	242,192.23	250,576.13	4,115,790.43	6,539,459.20
3,624,272.76	—	103,881.27	382,642.68	4,110,796.71	7,084,176.09
8,506,144.83	—	927,360.24	147,239.42	9,580,744.49	13,920,744.91
3,791,553.71	—	297,594.92	282,046.15	4,371,194.78	6,215,917.12
371,947.60	967,740.85	1,525,810.74	264,113.26	3,129,612.45	4,633,443.13
1,368,714.00	1,530,260.00	666,690.00	360,016.00	3,925,680.00	5,702,509.00
3,776,685.54	—	1,038,532.26	537,312.81	5,352,530.63	7,797,206.04
5,110,780.13	693.66	224,203.42	408,477.69	5,744,154.90	7,573,074.38
2,125,576.30	1,019,036.97	567,272.55	354,355.17	4,066,240.99	6,130,878.09
3,123,533.35	—	713,563.35	338,703.98	4,175,800.68	6,808,064.34
5,371,045.32	—	1,439,668.58	429,793.58	7,240,507.48	11,577,715.57
5,088,246.21	—	461,077.34	315,266.20	5,864,589.75	8,748,312.54
2,463,734.17	—	1,241,725.31	221,853.73	3,927,313.21	5,422,942.90
6,794,583.55	—	2,651,309.92	757,344.47	10,203,237.94	15,666,155.19
1,473,260.50	—	37,137.53	153,576.68	1,663,974.71	2,403,072.17
3,013,711.80	—	34,573.74	182,197.02	3,230,482.56	5,051,936.80
10,658,680.40	1,641,646.75	1,699,574.63	604,925.15	14,604,826.93	22,281,189.07
15,989,576.38	437,603.33	360,116.13	7,427,978.43	168,215,274.27	277,025,224.94
1,954,166.22	52,501.35	—	184,687.73	2,191,355.30	3,060,457.85
4,095,171.58	—	567,562.08	82,667.46	4,745,401.12	6,940,830.72
2,034,706.85	—	356,720.25	206,595.25	2,598,022.35	4,027,958.37
2,669,846.23	—	51,154.28	195,180.46	2,916,180.97	3,964,552.63
3,171,693.51	—	169,631.96	210,081.02	3,551,406.49	4,838,749.36
8,367,604.65	1,045,449.60	343,733.28	612,135.73	10,368,923.26	15,069,547.90
474,344.18	937,247.02	381,707.38	174,145.01	1,967,443.59	2,679,596.47
347,824.19	782,660.84	168,369.34	40,431.34	1,339,285.71	1,772,475.47
1,628,371.94	—	206,577.20	176,185.83	2,011,134.97	2,755,290.77
140,822.82	404,226.34	91,555.60	72,293.86	708,898.62	955,546.92
1,968,641.58	—	97,001.65	137,798.42	2,203,441.65	2,967,890.56
18,470,277.36	1,678,697.95	1,045,461.88	1,405,979.91	22,600,417.10	32,518,579.25
6,270,695.35	—	—	526,334.33	6,797,029.68	8,769,627.18
2,018,476.97	—	274,553.34	201,625.17	2,494,655.48	3,858,115.40
1,119,011.12	—	—	111,961.42	1,230,972.54	1,736,398.86
2,800,659.96	—	49,133.34	227,020.66	3,076,813.96	3,877,537.86
3,602,537.02	626,369.21	1,257,451.19	406,151.39	5,892,508.81	8,905,212.48
385,311.09	—	—	46,356.23	431,667.32	683,683.87
2,778,533.67	—	753,594.06	187,320.93	3,719,448.66	4,709,640.17
4,215,862.28	—	301,833.46	284,084.57	4,801,780.31	6,997,470.50
2,054,391.71	—	321,810.34	158,688.85	2,534,890.90	3,571,519.31
3,726,840.03	—	382,456.80	413,504.95	4,522,801.78	6,505,865.52
3,497,519.04	—	896,031.63	404,182.08	4,797,732.75	6,699,146.58
—	228,474.39	247,171.88	50,596.77	526,243.04	836,620.29
1,953,692.04	955,403.84	—	319,505.55	3,228,601.43	4,530,254.71
4,365,270.13	21,557.15	—	269,754.28	4,656,581.56	7,033,989.87
68,925,834.78	—	1,462,132.07	3,839,321.59	74,227,288.44	116,295,390.37
13,526,024.67	2,529,188.84	—	1,061,992.82	17,117,206.33	23,580,860.71
—	662,034.01	—	42,648.74	704,682.75	883,190.16
—	585,927.45	—	37,929.18	623,856.63	823,030.92
7,533,141.94	—	2,032,239.73	805,496.79	10,370,878.46	14,562,750.61
—	185,803.57	143,038.14	37,882.49	366,724.20	463,802.56
3,931,203.69	169,403.09	337,279.01	284,167.89	4,722,053.68	6,499,768.92
2,512,185.84	—	815,983.36	346,547.04	3,674,716.24	5,255,435.64
1,652,218.00	—	626,495.00	186,916.00	2,465,629.00	3,191,937.00
3,314,894.87	—	417,475.84	234,436.65	3,966,807.36	5,597,064.55
3,008,448.43	129,929.40	491,775.65	267,690.44	3,897,843.92	5,389,791.55
5,727,250.67	—	1,392,518.62	453,635.20	7,573,404.49	10,705,256.91
1,729,945.23	—	155,235.58	123,398.65	2,008,579.46	2,835,062.84
2,068,195.40	667,147.92	—	243,478.50	2,978,821.82	4,261,358.59
4,089,349.83	—	1,614,828.54	531,781.19	6,235,959.56	9,084,576.33
3,493,902.28	—	367,520.19	248,392.56	4,109,815.03	5,923,944.11
9,060,539.69	1,088,147.77	1,052,284.26	1,035,589.35	12,236,561.07	17,831,272.08
3,531,796.71	—	113,004.53	283,879.02	3,928,680.26	5,404,459.05
4,869,815.06	—	780,268.49	299,623.58	5,949,707.13	8,598,585.78
4,147,896.11	—	148,755.94	307,863.91	4,604,515.96	6,558,092.97
416,123.12	483,815.27	151,314.63	101,114.55	1,152,367.57	1,757,418.76
5,583,844.41	—	465,058.65	376,208.46	6,425,111.52	9,522,862.95
29,590,862.80	—	2,109,384.60	1,395,948.41	33,096,195.81	52,999,555.60
6,540,474.29	—	1,350,306.21	484,036.33	8,374,816.83	12,771,642.05
11,639,291.68	—	2,364,654.74	1,145,457.41	15,149,403.83	21,179,176.42
6,150,517.15	—	77,894.81	393,657.29	6,622,069.25	10,164,061.98
1,090,330.08	600,619.03	1,415,447.81	2,418.40	3,108,815.32	5,044,145.87
2,072,166.43	—	301,301.31	156,406.55	2,529,874.29	3,652,468.76
—	254,501.00	718,652.00	108,660.00	1,081,813.00	1,476,975.00
1,850,182.27	—	839,160.79	204,165.00	2,893,508.06	4,362,841.88
3,952,842.82	—	433,459.20	275,171.76	4,661,473.78	6,352,313.72
171,739.31	366,424.55	167,763.96	9,425.53	715,353.35	990,919.44
2,173,594.14	—	88,384.99	133,254.31	2,395,233.44	3,422,577.56
2,322,486.74	—	442,141.76	204,816.42	2,969,444.92	4,402,583.54
5,733,797.30	137,770.19	478,191.01	325,663.19	6,675,421.69	9,778,116.34
2,778,232.98	—	649,714.96	245,075.20	3,673,023.14	5,681,132.70
2,662,325.82	—	—	200,106.66	2,862,432.48	4,074,873.93
—	—	738,085.36	68,761.48	806,846.84	1,072,241.29
7,054,105.17	422,286.84	26,725.62	124,528.77	7,627,646.40	10,611,607.07
$579,188,528.10	**$23,322,341.30**	**$54,301,177.40**	**$40,625,040.12**	**$697,383,486.92**	**$1,059,179,271.70**

Table 6

Distribution of Payments in Lieu of Taxes by Public Power Districts for 1986

Counties	State of Nebraska	County	Cities and Villages	School Districts	Misc. Districts	Total Payments
Adams	$ 107.03	$ 7,720.89	$ 8,263.96	$ 22,767.61	$ 11.12	$ 38,870.61
Antelope	335.72	13,762.55	17,255.36	34,868.52	81.72	66,303.87
Arthur	—	—	—	—	—	—
Banner	—	2.42	—	4.38	1.08	7.88
Blaine	—	670.87	572.76	2,635.71	—	3,879.34
Boone	311.75	11,454.12	19,306.81	40,483.25	4.38	71,560.31
Box Butte	107.94	51.40	—	149.74	—	309.08
Boyd	567.76	2,774.77	6,871.12	—	13,889.00	24,102.65
Brown	560.93	1,079.42	61.95	1,513.82	15.55	3,231.67
Buffalo	764.71	92,247.13	139,357.25	385,206.57	160.92	617,736.58
Burt	481.24	9,547.81	30,295.61	35,371.39	117.14	75,813.19
Butler	—	8,469.02	12,420.40	22,017.71	74.19	42,981.32
Cass	2,596.92	31,869.99	43,684.74	137,495.67	—	215,647.32
Cedar	558.00	9,835.19	15,091.75	33,559.40	521.08	59,565.42
Chase	—	—	—	—	—	—
Cherry	133.60	2,605.99	3,059.99	10,880.57	—	16,680.15
Cheyenne	—	3,602.26	3,492.29	5,764.81	—	12,859.36
Clay	81.24	4,714.47	22,394.45	34,262.70	95.40	61,548.26
Colfax	134.82	3,076.29	3,894.52	12,381.00	—	19,486.63
Cuming	224.57	3,537.50	5,674.51	21,608.09	73.33	31,118.00
Custer	46.62	34.48	8.28	156.66	20,216.19	20,462.23
Dakota	—	2,207.02	3,709.32	11,480.19	—	17,396.53
Dawes	1,097.18	16,119.22	33,135.30	93,829.82	—	144,181.52
Dawson	1,142.16	4,270.35	9,619.39	16,882.97	10.48	31,925.35
Deuel	130.42	2,384.24	2,669.88	5,495.57	—	10,680.11
Dixon	300.48	8,905.85	10,900.63	23,647.68	122.74	43,877.38
Dodge	922.10	12,391.71	31,159.23	64,089.77	450.06	109,012.87
Douglas	86,479.52	1,004,219.09	2,634,392.43	4,965,053.72	75,664.97	8,765,809.73
Dundy	—	465.35	1,737.96	1,250.92	—	3,454.23
Fillmore	288.08	14,455.16	27,763.15	46,612.11	79.79	89,198.29
Franklin	—	3,733.16	4,534.49	5,091.08	28.30	13,387.03
Frontier	42.76	2,200.67	3,249.60	7,718.30	—	13,211.33
Furnas	180.24	1,039.90	3,908.38	6,326.89	2.46	11,457.87
Gage	1,388.54	7,588.39	12,929.32	30,193.86	2,972.87	55,072.98
Garden	152.62	7,410.00	2,306.17	25,735.93	91.31	35,696.03
Garfield	4.12	3.00	—	4.96	2.20	14.28
Gosper	329.58	2,980.52	2,906.04	9,854.13	—	16,070.27
Grant	—	—	—	—	—	—
Greeley	82.30	4,024.63	7,386.77	16,280.45	.85	27,775.00
Hall	266.74	11,619.15	11,299.98	26,740.32	22.98	49,949.17
Hamilton	1,258.60	13,007.56	26,305.33	57,711.92	—	98,283.41
Harlan	375.58	326.54	318.58	1,269.80	243.94	2,534.44
Hayes	1,293.80	2,200.57	—	3,556.92	—	7,051.29
Hitchcock	42.70	1,802.28	9,755.33	10,475.36	.04	22,075.71
Holt	1,512.66	26,995.10	51,861.90	67,804.92	533.80	148,708.38
Hooker	—	—	—	—	—	—
Howard	439.25	838.06	168.37	2,502.92	81.91	4,030.51
Jefferson	41.90	4,159.81	7,534.00	11,763.41	—	23,499.12
Johnson	40.42	2,769.84	5,896.96	10,621.47	—	19,328.69
Kearney	79.44	2,798.05	4,607.70	9,151.15	2,815.30	19,451.64
Keith	6,104.96	4,833.57	20,338.26	144,380.61	—	175,657.40
Keya Paha	45.15	793.10	713.53	2,281.99	42.80	3,876.57
Kimball	—	—	—	—	—	—
Knox	810.97	14,865.00	38,170.05	71,077.03	312.64	125,235.69
Lancaster	288.19	155.04	25.21	1,073.09	27.56	1,569.09
Lincoln	561.22	350.00	—	1,048.94	—	1,960.16
Logan	—	890.74	889.10	4,261.03	—	6,040.87
Loup	824.69	1,729.28	—	2,990.55	—	5,544.52
Madison	12.26	101,377.82	24,655.32	307,306.02	36,003.41	469,354.83
McPherson	—	—	—	—	—	—
Merrick	138.56	5,429.63	10,122.51	27,912.54	—	43,603.24
Morrill	40.72	1,161.94	767.31	2,416.01	—	4,385.98
Nance	428.80	6,927.19	12,831.01	28,673.65	136.00	48,996.65
Nemaha	—	2,991.29	5,936.69	10,632.74	—	19,560.72
Nuckolls	272.42	3,489.73	4,763.20	12,842.41	—	21,367.76
Otoe	1,320.60	2,464.85	4,165.86	3,189.01	3,297.46	14,437.78
Pawnee	478.86	7,532.89	10,506.09	22,256.79	—	40,774.63
Perkins	205.20	417.78	459.70	106.12	—	1,188.80
Phelps	78.42	6,310.42	10,240.48	19,499.72	4,283.25	40,412.29
Pierce	96.14	5,488.50	8,411.19	12,054.35	—	26,050.18
Platte	2,225.06	75,251.79	78,911.82	256,700.10	—	413,088.77
Polk	176.70	4,798.39	15,012.27	18,135.78	5.16	38,128.30
Red Willow	402.92	29,595.05	35,011.95	133,182.23	24,882.65	223,074.80
Richardson	419.10	6,837.05	13,842.78	31,435.70	—	52,534.63
Rock	40.40	5,150.32	6,724.04	12,171.85	—	24,086.61
Saline	601.35	2,578.99	4,405.06	8,400.50	—	15,985.90
Sarpy	4,885.39	124,991.04	176,132.01	540,985.56	—	846,994.00
Saunders	1,154.34	17,959.49	33,846.94	70,502.59	926.19	124,389.55
Scotts Bluff	1,940.81	36,912.79	113,132.76	216,768.57	844.41	369,599.34
Seward	598.80	17,843.89	24,254.27	46,828.23	—	89,525.19
Sheridan	298.26	17,370.49	14,953.82	65,208.71	15.42	97,846.70
Sherman	262.96	5,327.58	12,054.66	24,134.12	83.34	41,782.66
Sioux	—	2.65	—	15.00	—	17.65
Stanton	136.38	5,738.82	10,246.59	18,744.22	—	34,866.01
Thayer	522.70	3,710.17	7,818.28	14,131.55	—	26,182.70
Thomas	—	1,596.12	2,144.46	6,499.13	—	10,239.71
Thurston	376.30	2,441.35	5,036.92	7,072.53	145.46	15,072.56
Valley	—	526.04	354.92	939.70	140.48	1,961.14
Washington	2,099.85	31,469.39	43,038.30	113,662.39	1,513.70	191,783.63
Wayne	11.13	7.74	12.31	28.62	—	59.80
Webster	—	2,896.06	3,075.39	7,926.14	—	13,897.59
Wheeler	297.74	2,135.14	2,461.70	4,203.57	—	9,098.15
York	695.56	29,309.56	65,679.70	165,191.21	—	260,876.03
Total	$133,756.95	$1,959,630.47	$4,062,908.42	$8,769,064.74	$191,045.03	$15,116,405.61

Actual Value as Set by State Board of Equalization for 1986

Counties	ACTUAL VALUE			
	From Abstract	Franchise	Railroads	Total County
Adams	$ 820,380,220	$ 24,191,161	$ 15,971,846	$ 860,543,227
Antelope	314,679,220	5,115,316	2,586,317	322,380,853
Arthur	32,942,947	549,240	——	33,492,187
Banner	73,636,276	2,837,777	——	76,474,053
Blaine	29,835,699	421,395	6,874,226	37,131,320
Boone	269,056,350	4,857,020	2,181,915	276,095,285
Box Butte	292,548,593	7,373,458	39,369,112	339,291,163
Boyd	69,803,806	1,277,511	——	71,081,317
Brown	137,071,938	3,404,391	994,516	141,470,845
Buffalo	756,624,302	20,626,474	25,357,649	802,608,425
Burt	260,852,538	13,276,537	1,771,512	275,900,587
Butler	310,065,715	6,228,166	4,137,343	320,431,224
Cass	523,157,389	21,584,831	12,249,859	556,992,079
Cedar	286,468,026	4,270,157	1,262,922	292,001,105
Chase	214,531,540	3,324,782	1,242,710	219,099,032
Cherry	261,554,125	8,453,718	3,849,521	273,857,364
Cheyenne	309,301,830	19,540,934	23,959,020	352,801,784
Clay	311,153,097	16,456,910	10,971,276	338,581,283
Colfax	284,693,505	4,602,258	6,553,153	295,848,916
Cuming	367,149,299	5,896,581	——	373,045,880
Custer	470,240,000	7,087,622	21,341,372	498,668,994
Dakota	316,636,065	7,959,957	2,927,306	327,523,328
Dawes	159,992,751	9,538,604	19,115,030	188,646,385
Dawson	617,361,246	19,075,828	17,148,584	653,585,658
Deuel	80,813,498	10,777,666	8,905,609	100,496,773
Dixon	186,001,835	2,164,985	1,220,694	189,387,514
Dodge	717,254,435	18,461,640	12,288,166	748,004,241
Douglas	10,211,446,210	327,954,122	41,658,133	10,581,058,465
Dundy	143,310,900	5,035,569	4,430,368	152,776,837
Fillmore	330,133,700	20,446,534	7,101,599	357,681,833
Franklin	181,374,744	3,203,511	2,866,515	187,444,770
Frontier	159,422,418	8,883,921	2,376,188	170,682,527
Furnas	181,281,645	4,978,596	5,742,838	192,003,079
Gage	527,627,146	50,152,959	10,484,369	588,264,474
Garden	105,724,792	2,736,524	5,582,563	114,043,879
Garfield	62,130,578	87,739	——	62,218,317
Gosper	143,818,881	11,795,892	1,486,519	157,101,292
Grant	35,763,957	747,116	12,634,987	49,146,060
Greeley	126,750,165	1,386,582	972,692	129,109,439
Hall	1,157,834,371	34,465,379	25,148,200	1,217,447,950
Hamilton	422,883,794	4,296,043	11,759,508	438,939,345
Harlan	173,150,859	3,000,210	4,558,423	180,709,492
Hayes	91,046,928	804,374	839,660	92,690,962
Hitchcock	181,302,623	2,725,173	4,587,341	188,615,137
Holt	409,838,181	9,963,057	3,307,443	423,108,681
Hooker	28,880,107	479,815	10,837,074	40,196,996
Howard	204,210,806	4,543,951	5,200,440	213,955,197
Jefferson	255,023,621	11,071,054	9,855,870	275,950,545
Johnson	140,106,939	4,277,273	8,399,291	152,783,503
Kearney	347,458,240	16,358,742	4,642,910	368,459,892
Keith	317,362,985	10,811,343	21,285,710	349,460,038
Keya Paha	52,539,911	99,719	——	52,639,630
Kimball	178,391,799	18,525,898	12,366,046	209,283,743
Knox	274,648,699	4,417,754	——	279,066,453
Lancaster	4,777,636,707	115,889,150	35,412,555	4,928,938,412
Lincoln	818,117,210	52,904,535	47,235,156	918,256,901
Logan	38,478,933	501,441	——	38,980,374
Loup	32,862,804	4,179	——	32,866,983
Madison	811,002,651	20,171,616	2,641,759	833,816,026
McPherson	32,311,999	488,021	——	32,800,020
Merrick	289,950,025	4,671,420	17,491,187	312,112,632
Morrill	202,884,478	6,454,631	20,664,621	230,003,730
Nance	156,767,191	2,685,727	2,347,752	161,800,670
Nemaha	214,711,523	5,097,709	5,720,416	225,529,648
Nuckolls	210,469,845	5,324,880	6,112,503	221,907,228
Otoe	393,489,590	26,674,573	8,571,601	428,735,764
Pawnee	111,097,690	2,283,478	4,919,523	118,300,691
Perkins	184,162,127	20,554,955	3,311,042	208,028,124
Phelps	453,539,775	19,738,266	3,499,595	476,777,636
Pierce	252,403,900	4,120,334	1,713,358	258,237,592
Platte	839,750,107	12,795,405	10,548,670	863,094,182
Polk	233,390,360	4,172,196	2,044,588	239,607,144
Red Willow	335,240,237	6,505,792	5,242,367	346,988,396
Richardson	271,065,018	10,854,422	14,200,274	296,119,714
Rock	100,914,032	3,057,635	796,309	104,767,976
Saline	382,401,576	14,676,249	6,798,935	403,876,760
Sarpy	1,782,247,691	41,350,943	7,293,130	1,830,891,764
Saunders	475,012,539	9,734,738	6,673,296	491,420,573
Scotts Bluff	709,832,437	18,190,127	20,456,885	748,479,449
Seward	411,296,702	6,650,832	13,213,295	431,160,829
Sheridan	204,354,520	6,396,996	15,280,491	226,032,007
Sherman	125,264,375	2,327,545	7,434,077	135,025,997
Sioux	76,943,772	3,605,058	6,130,395	86,679,225
Stanton	211,390,600	4,023,726	——	215,414,326
Thayer	250,196,170	9,188,778	8,434,762	267,819,710
Thomas	25,185,845	422,007	13,956,763	39,564,615
Thurston	133,311,813	4,629,736	1,753,165	139,694,714
Valley	173,032,364	1,929,218	1,698,793	176,660,375
Washington	404,837,194	11,822,316	823,677	417,483,187
Wayne	248,819,810	5,627,649	——	254,447,459
Webster	158,878,804	3,343,667	4,709,778	166,932,249
Wheeler	71,193,105	136,389	——	71,329,494
York	531,149,003	8,170,550	10,576,965	549,896,518
Total	**$42,052,865,766**	**$1,289,780,658**	**$778,112,028**	**$44,120,758,452**

Table 8

Valuation of All Real Estate, Oil and Mineral Interest for 1986

Counties	Ag Land & Sites & Improvements	Non-Ag Land & Improvements	Oil & Mineral Interest	All Real Estate & Oil & Mineral Interest
Adams	$ 224,581,475	$ 468,187,255	$ ——	$ 692,768,730
Antelope	229,564,695	58,129,115	——	287,693,810
Arthur	28,696,302	1,350,405	——	30,046,707
Banner	45,903,691	1,154,895	12,533,760	59,592,346
Blaine	26,439,655	1,393,410	——	27,833,065
Boone	192,379,485	54,216,830	——	246,596,315
Box Butte	110,760,425	138,017,794	——	248,778,219
Boyd	48,111,850	13,130,610	——	61,242,460
Brown	84,720,892	40,796,795	——	125,517,687
Buffalo	257,529,916	367,878,415	——	625,408,331
Burt	178,429,503	57,181,430	——	235,610,933
Butler	207,753,565	72,472,470	——	280,226,035
Cass	196,431,182	253,501,846	——	449,933,028
Cedar	197,903,661	57,704,830	——	255,608,491
Chase	145,602,017	43,694,709	9,160	189,305,886
Cherry	193,338,862	50,077,459	6,405	243,422,726
Cheyenne	118,120,869	103,308,480	27,110,918	248,540,267
Clay	222,069,941	65,454,202	——	287,524,143
Colfax	163,027,060	98,160,790	120	261,187,970
Cuming	218,900,850	112,857,160	——	331,758,010
Custer	327,410,785	97,706,855	——	425,117,640
Dakota	85,525,384	170,694,016	——	256,219,400
Dawes	63,849,114	72,501,020	——	136,350,134
Dawson	307,498,506	222,500,454	4,257	530,003,217
Deuel	49,307,348	19,107,807	38,622	68,453,777
Dixon	128,921,110	41,198,495	——	170,119,605
Dodge	198,752,245	407,608,110	——	606,360,355
Douglas	89,360,640	8,247,866,770	——	8,337,227,410
Dundy	110,291,833	17,351,900	4,396,390	132,040,123
Fillmore	235,576,090	67,238,455	——	302,814,545
Franklin	134,148,662	31,230,655	——	165,379,317
Frontier	122,645,470	19,453,960	2,318,692	144,418,122
Furnas	128,101,880	34,696,855	779,405	163,578,140
Gage	230,768,465	235,441,371	——	466,209,836
Garden	78,007,700	17,184,900	78,470	95,271,070
Garfield	38,106,210	17,097,350	——	55,203,560
Gosper	113,927,185	13,152,305	——	127,079,490
Grant	28,422,315	3,155,385	——	31,577,700
Greeley	92,944,740	25,402,220	——	118,346,960
Hall	212,674,420	748,968,330	——	961,642,750
Hamilton	282,246,590	96,929,536	——	379,176,126
Harlan	124,200,165	31,547,080	724,791	156,472,036
Hayes	78,057,300	5,340,720	——	83,398,020
Hitchcock	89,563,220	17,919,115	59,729,478	167,211,813
Holt	277,187,000	94,281,760	——	371,468,760
Hooker	19,523,632	6,890,830	——	26,414,462
Howard	137,494,654	48,557,380	——	186,052,034
Jefferson	150,634,596	75,602,324	——	226,236,920
Johnson	88,976,321	36,708,190	——	125,684,511
Kearney	235,347,265	81,805,310	——	317,152,575
Keith	112,734,545	154,375,415	42,575	267,152,535
Keya Paha	44,503,680	2,977,895	——	47,481,575
Kimball	69,666,913	50,620,113	23,147,854	143,434,880
Knox	178,283,944	72,530,159	——	250,814,103
Lancaster	217,777,074	3,708,003,533	——	3,925,780,607
Lincoln	260,051,945	429,876,150	98,870	690,026,965
Logan	31,996,600	3,814,109	850	35,811,559
Loup	28,674,500	1,718,246	——	30,392,746
Madison	199,208,413	488,276,233	——	687,484,646
McPherson	29,382,552	812,085	——	30,194,637
Merrick	187,653,675	70,831,595	——	258,485,270
Morrill	124,750,635	45,674,675	7,200,382	177,625,692
Nance	113,964,685	29,349,056	——	143,313,741
Nemaha	125,051,510	66,190,883	——	191,242,393
Nuckolls	135,838,710	54,622,790	——	190,461,500
Otoe	207,678,955	145,532,620	——	353,211,575
Pawnee	84,223,130	15,924,315	——	100,147,445
Perkins	132,797,046	31,683,241	——	164,480,287
Phelps	273,225,710	112,223,345	——	385,449,055
Pierce	168,052,050	60,812,870	——	228,864,920
Platte	254,184,115	444,594,930	——	698,779,045
Polk	171,962,338	39,935,972	——	211,898,310
Red Willow	115,675,072	151,982,679	22,112,783	289,770,534
Richardson	155,762,025	86,537,598	1,398,178	243,697,801
Rock	70,121,020	23,008,370	——	93,129,390
Saline	183,514,713	151,707,588	——	335,222,301
Sarpy	80,051,243	1,487,122,733	——	1,567,173,976
Saunders	261,969,765	152,374,740	——	414,344,505
Scotts Bluff	153,715,494	435,128,033	2,986,010	591,829,537
Seward	213,124,550	151,148,061	——	364,272,611
Sheridan	127,832,430	55,542,651	——	183,375,081
Sherman	95,066,588	18,404,357	——	113,470,945
Sioux	65,945,785	3,340,040	——	69,285,825
Stanton	125,921,245	53,268,100	——	179,189,345
Thayer	172,957,933	53,722,887	——	226,680,820
Thomas	18,264,910	3,898,530	1,520	22,164,960
Thurston	95,059,981	25,100,776	——	120,160,757
Valley	106,827,925	48,380,685	——	155,208,610
Washington	168,252,821	184,920,075	——	353,172,896
Wayne	141,964,960	85,742,930	——	227,707,890
Webster	112,238,615	30,406,405	——	142,645,020
Wheeler	64,991,790	3,208,755	——	68,200,545
York	274,889,512	201,183,618	——	476,073,130
Total	$13,305,547,843	$22,500,318,199	$164,719,490	$35,970,585,532

Actual Value of Personal Property for 1986

Counties	Furniture, Fixtures, Tools & Equipment	Portable Buildings	Improvements on Leased Land	Boats, Motors, Airplanes & Unlicensed Motor Vehicles	Mobile Homes	Total Actual Value
Adams	$ 44,253,725	$ ——	$ 7,505,110	$ 2,900,380	$ 2,861,320	$ 57,520,535
Antelope	2,835,045	15,370	2,443,265	999,345	852,080	7,145,105
Arthur	83,315	53,200	81,070	48,355	47,345	313,285
Banner	3,244,635	4,725	294,895	141,225	242,495	3,927,975
Blaine	77,570	——	149,075	68,821	90,285	385,751
Boone	1,532,240	49,190	2,314,040	262,635	314,800	4,472,905
Box Butte	11,238,363	5,260	3,248,320	1,062,305	4,956,895	20,511,143
Boyd	519,809	——	416,394	122,261	672,460	1,730,924
Brown	1,845,010	——	444,335	291,777	429,669	3,010,791
Buffalo	33,752,823	37,769	12,005,599	2,209,618	5,597,168	53,602,977
Burt	2,931,934	34,434	1,957,381	469,904	692,741	6,086,394
Butler	3,084,640	62,710	6,042,495	226,410	944,280	10,360,535
Cass	13,089,405	4,448	14,998,840	1,333,202	1,755,776	31,181,671
Cedar	4,067,530	114,345	2,130,530	361,740	818,140	7,492,285
Chase	2,388,658	——	3,321,781	871,821	904,028	7,486,288
Cherry	1,014,876	91,276	698,707	590,292	1,143,120	3,538,271
Cheyenne	14,182,210	——	6,557,329	1,010,701	1,779,765	23,530,005
Clay	4,512,823	20,408	6,443,755	481,831	463,927	11,922,744
Colfax	4,470,420	——	1,452,385	198,105	1,202,765	7,323,675
Cuming	6,900,090	148,450	1,083,895	436,835	588,360	9,157,630
Custer	8,233,335	149,830	5,795,395	942,835	1,140,760	16,262,155
Dakota	22,015,300	——	1,879,639	630,412	3,711,544	28,236,895
Dawes	3,609,620	7,675	516,500	474,785	3,752,660	8,361,240
Dawson	17,569,972	75,756	12,060,146	2,497,556	2,740,477	34,943,907
Deuel	777,256	166,166	3,840,325	217,762	242,474	5,243,983
Dixon	1,273,570	360	696,905	220,870	503,620	2,695,325
Dodge	22,356,555	47,335	8,306,790	2,726,835	2,258,160	35,695,675
Douglas	688,936,775	——	14,658,220	63,860,710	18,461,835	785,917,540
Dundy	1,264,297	2,372	1,121,643	203,642	421,530	3,013,484
Fillmore	4,725,920	——	4,722,160	337,005	338,395	10,123,480
Franklin	899,972	1,842	3,624,970	249,534	151,509	4,927,827
Frontier	921,696	87,170	4,067,862	287,150	835,005	6,198,883
Furnas	1,814,860	——	2,518,025	522,185	158,070	5,013,140
Gage	17,829,635	43,030	6,910,165	1,366,880	1,259,360	27,409,070
Garden	1,113,852	1,800	835,740	775,533	302,539	3,029,464
Garfield	756,610	3,545	235,070	89,455	220,575	1,305,255
Gosper	743,346	——	9,810,600	191,025	379,445	11,124,416
Grant	194,565	17,645	53,980	90,620	204,730	561,540
Greeley	690,230	14,570	801,560	54,310	375,840	1,936,510
Hall	70,284,637	110,836	17,305,723	3,322,980	5,561,827	96,586,003
Hamilton	8,094,415	4,505	10,843,260	953,345	1,290,185	21,185,710
Harlan	1,563,515	580	2,753,015	664,950	810,715	5,792,775
Hayes	1,155,955	47,820	748,860	69,580	188,795	2,211,010
Hitchcock	1,151,120	32,205	1,870,225	161,890	888,370	4,103,810
Holt	3,400,695	102,380	3,620,705	679,505	1,732,100	9,535,385
Hooker	195,385	——	69,150	61,710	187,985	514,230
Howard	1,234,711	5,155	2,324,975	258,385	480,610	4,303,836
Jefferson	5,855,745	29,306	1,548,017	678,475	301,136	8,412,679
Johnson	1,846,285	62,100	1,537,555	126,600	194,935	3,767,475
Kearney	4,188,630	5,000	8,041,280	351,255	952,015	13,538,180
Keith	12,367,610	——	11,363,255	1,464,670	2,306,610	27,502,145
Keya Paha	245,300	30,370	146,865	63,895	296,756	783,186
Kimball	12,395,875	5,737	2,538,168	792,885	1,488,184	17,220,849
Knox	2,061,350	6,525	933,955	386,650	1,045,275	4,433,755
Lancaster	332,899,250	——	55,733,927	19,212,928	15,620,900	423,467,005
Lincoln	20,872,840	39,860	20,077,175	4,561,495	4,466,925	50,018,295
Logan	185,773	825	174,140	99,711	76,925	537,374
Loup	118,120	8,000	122,495	48,855	123,218	420,688
Madison	45,887,757	68,171	5,632,194	1,908,474	3,863,250	57,359,846
McPherson	12,632	——	77,736	52,138	75,918	218,424
Merrick	3,424,505	15,555	7,223,525	366,230	981,535	12,011,350
Morrill	4,308,001	38,440	2,695,275	398,425	1,650,530	9,090,671
Nance	1,097,626	18,540	2,102,645	130,580	236,469	3,585,860
Nemaha	3,314,010	——	1,880,149	157,151	389,975	5,741,285
Nuckolls	1,933,415	——	2,408,680	187,995	190,215	4,720,305
Otoe	8,691,365	250	3,922,115	741,180	1,651,475	15,006,385
Pawnee	1,013,355	38,505	1,086,635	116,985	181,655	2,437,135
Perkins	1,718,900	——	4,851,665	539,585	421,640	7,531,790
Phelps	25,402,975	13,200	8,627,025	1,721,450	1,650,455	37,415,105
Pierce	2,175,850	18,855	1,667,320	390,980	1,066,695	5,319,700
Platte	53,558,086	7,881	12,869,162	1,352,547	2,725,236	70,512,912
Polk	1,656,685	3,030	5,515,930	121,165	320,265	7,617,075
Red Willow	11,654,824	2,412	5,806,492	1,413,354	1,967,324	20,844,406
Richardson	4,993,438	99,595	2,569,558	287,051	416,075	8,365,717
Rock	963,965	13,110	365,361	219,700	327,833	1,889,969
Saline	14,819,575	18,850	5,828,515	1,128,010	1,085,605	22,880,555
Sarpy	35,418,087	——	7,614,298	1,894,865	3,032,554	47,959,804
Saunders	4,552,480	——	11,299,370	874,675	1,055,075	17,781,600
Scotts Bluff	29,042,220	2,220	6,205,820	3,031,270	6,178,760	44,460,290
Seward	9,129,266	92,340	6,774,725	624,400	848,695	17,469,426
Sheridan	3,021,484	11,043	909,632	590,683	1,375,531	5,908,373
Sherman	569,285	4,000	2,973,745	193,460	819,595	4,560,085
Sioux	397,106	9,075	107,250	656,540	428,740	1,598,711
Stanton	16,510,374	43,415	539,185	137,853	1,098,335	18,329,162
Thayer	3,169,835	500	3,630,330	378,400	267,555	7,446,620
Thomas	293,200	100	32,745	53,785	140,570	520,400
Thurston	2,085,174	62,326	1,093,229	226,478	376,845	3,844,052
Valley	3,470,720	43,415	2,252,640	494,395	926,440	7,187,610
Washington	8,186,428	27,790	2,857,860	1,293,265	1,342,565	13,707,908
Wayne	2,371,355	——	2,938,080	342,285	610,135	6,261,855
Webster	835,914	41,380	2,614,875	105,530	419,305	4,017,004
Wheeler	230,145	1,075	208,085	72,520	218,200	730,025
York	13,071,214	55,492	9,673,601	771,033	1,138,703	24,710,043
Total	**$1,750,850,949**	**$2,502,450**	**$434,653,093**	**$146,760,868**	**$141,309,166**	**$2,476,076,526**

Table 10

Actual Value of Miscellaneous Schedules for 1986

Counties	Elec. Lighting Heating, & Power Co.'s	Telephone Companies	Transmission Companies	Property of Pipeline Companies	Motor Vehicle Values Est.	County Total
Adams	$ —	$ 926,670	$ —	$ —	$ 69,164,285	$ 70,090,955
Antelope	—	402,305	—	—	19,438,000	19,840,305
Arthur	899,405	—	—	—	1,683,550	2,582,955
Banner	5,909,535	—	—	67,995	4,138,425	10,115,955
Blaine	—	3,168	—	—	1,613,715	1,616,883
Boone	—	—	—	—	17,987,130	17,987,130
Box Butte	—	—	—	—	23,259,231	23,259,231
Boyd	461,675	643,670	5,306	—	5,719,770	6,830,422
Brown	—	—	—	—	8,543,460	8,543,460
Buffalo	—	66,300	—	—	77,546,694	77,612,994
Burt	—	—	—	—	19,155,211	19,155,211
Butler	—	81,320	—	—	19,397,825	19,479,145
Cass	—	—	—	—	42,042,690	42,042,690
Cedar	—	923,460	—	—	22,443,790	23,367,250
Chase	3,511,587	—	—	—	14,227,779	17,739,366
Cherry	818,959	34,699	—	13,771	13,725,699	14,593,128
Cheyenne	8,480,658	102,512	—	435,118	28,213,270	37,231,558
Clay	—	8,910	—	—	11,697,300	11,706,210
Colfax	—	—	—	—	16,181,860	16,181,860
Cuming	—	—	—	—	26,233,659	26,233,659
Custer	—	45,350	—	—	28,814,855	28,860,205
Dakota	—	479,084	—	—	31,700,686	32,179,770
Dawes	—	75,812	—	—	15,205,565	15,281,377
Dawson	—	—	—	—	52,414,122	52,414,122
Deuel	252,999	4,739	—	—	6,818,000	7,115,738
Dixon	—	817,495	203,000	—	12,166,410	13,186,905
Dodge	—	227,935	—	—	74,970,470	75,198,405
Douglas	—	—	—	—	1,088,301,260	1,088,301,260
Dundy	355,108	—	—	—	7,902,185	8,257,293
Fillmore	—	—	—	—	17,195,675	17,195,675
Franklin	—	405,175	—	—	10,662,425	11,067,600
Frontier	211,803	—	—	—	8,593,610	8,805,413
Furnas	—	—	—	—	12,690,365	12,690,365
Gage	—	—	—	31,555	33,976,685	34,008,240
Garden	543,754	6,096	—	22,125	6,852,283	7,424,258
Garfield	22,893	—	1,328,225	—	4,270,645	5,621,763
Gosper	—	—	—	—	5,614,975	5,614,975
Grant	784,847	—	—	—	2,839,870	3,624,717
Greeley	—	320,190	—	—	6,146,505	6,466,695
Hall	—	425,120	—	—	99,180,498	99,605,618
Hamilton	—	18,018	—	—	22,503,940	22,521,958
Harlan	—	—	—	138,323	10,749,725	10,886,048
Hayes	—	480	—	—	5,437,418	5,437,898
Hitchcock	—	—	—	—	9,987,000	9,987,000
Holt	1,545,368	277,438	—	—	27,011,230	28,834,036
Hooker	5,910	42,505	—	—	1,900,000	1,951,415
Howard	—	19,406	—	—	13,835,530	13,854,936
Jefferson	—	—	—	—	20,374,022	20,374,022
Johnson	—	—	—	121,070	10,533,883	10,654,953
Kearney	—	311,625	—	—	16,455,860	16,767,485
Keith	—	—	—	—	22,708,305	22,708,305
Keya Paha	3,355	1,281,540	—	—	2990,255	4,275,150
Kimball	1,998,043	6,074	—	623,961	15,107,992	17,736,070
Knox	85,615	463,946	—	—	18,851,280	19,400,841
Lancaster	—	—	—	—	428,389,095	428,389,095
Lincoln	599,525	501,575	—	—	76,970,850	78,071,950
Logan	—	—	—	—	2,130,000	2,130,000
Loup	—	249,370	—	—	1,800,000	2,049,370
Madison	—	—	—	—	66,158,159	66,158,159
McPherson	25,190	—	—	—	1,873,748	1,898,938
Merrick	—	—	—	—	19,453,405	19,453,405
Morrill	641,905	19,705	—	84,965	15,421,540	16,168,115
Nance	—	—	—	—	9,867,590	9,867,590
Nemaha	—	—	—	—	17,727,845	17,727,845
Nuckolls	—	—	—	—	15,288,040	15,288,040
Otoe	—	—	—	122,245	25,149,385	25,271,630
Pawnee	—	142,675	—	65,955	8,304,480	8,513,110
Perkins	2,821,655	265,000	—	—	9,063,395	12,150,050
Phelps	—	585,295	—	23,820	30,066,500	30,675,615
Pierce	—	—	—	—	18,219,280	18,219,280
Platte	—	—	—	—	70,458,150	70,458,150
Polk	—	—	—	—	13,874,975	13,874,975
Red Willow	—	—	—	158,722	24,466,575	24,625,297
Richardson	—	1,500	—	—	19,000,000	19,001,500
Rock	—	24,913	—	—	5,869,760	5,894,673
Saline	—	—	—	—	24,298,720	24,298,720
Sarpy	—	—	—	—	167,113,911	167,113,911
Saunders	—	1,408,589	—	—	41,477,845	42,886,434
Scottsbluff	6,104,415	—	—	—	67,438,195	73,542,610
Seward	—	—	—	—	29,554,665	29,554,665
Sheridan	317,699	38,617	—	—	14,714,750	15,071,066
Sherman	—	—	—	—	7,233,345	7,233,345
Sioux	442,225	30,561	—	—	5,586,450	6,059,236
Stanton	—	2,543	—	—	13,869,550	13,872,093
Thayer	—	—	—	—	16,068,730	16,068,730
Thomas	—	12,895	—	—	2,487,590	2,500,485
Thurston	—	—	—	—	9,307,004	9,307,004
Valley	—	406,794	—	—	10,229,350	10,636,144
Washington	—	—	—	—	37,956,390	37,956,390
Wayne	—	60,805	—	—	14,789,260	14,850,065
Webster	—	1,239,945	—	—	10,976,835	12,216,780
Wheeler	7,345	523,725	—	—	1,731,465	2,262,535
York	737,370	527,675	—	—	29,100,785	30,365,830
Total	$37,631,844	$14,463,224	$1,536,531	$1,907,625	$3,550,664,484	$3,606,203,708

Actual Value of Rural Real Estate for 1986

Counties	Total Agriculture Land	Farm Site Unimproved	Farm Site Improved	Agricultural Improvements	Total Actual Value of Ag Land and Sites and Ag Improvements
Adams	$ 185,947,940	$ ——	$ 3,597,805	$ 35,035,730	$ 224,581,475
Antelope	192,481,880	——	3,614,435	33,468,380	229,564,695
Arthur	26,008,595	27,008	58,500	2,602,199	28,696,302
Banner	38,417,126	——	382,490	7,104,075	45,903,691
Blaine	21,070,295	——	174,950	5,194,410	26,439,655
Boone	155,777,000	——	3,316,505	33,285,980	192,379,485
Box Butte	90,704,749	35,855	892,805	19,127,016	110,760,425
Boyd	40,054,985	——	365,875	7,690,990	48,111,850
Brown	71,877,689	10,470	665,486	12,167,247	84,720,892
Buffalo	215,939,450	——	3,639,541	37,950,925	257,529,916
Burt	147,582,677	14,725	4,823,357	26,008,744	178,429,503
Butler	166,896,965	164,035	4,881,190	35,811,375	207,753,565
Cass	146,883,815	37,442	9,925,196	39,584,729	196,431,182
Cedar	163,345,482	127,031	4,390,922	30,040,226	197,903,661
Chase	128,717,675	284,383	2,007,024	14,592,935	145,602,017
Cherry	159,578,853	84,436	1,194,480	32,481,093	193,338,862
Cheyenne	94,970,504	8,030	1,005,110	22,137,225	118,120,869
Clay	187,956,754	——	2,621,252	31,491,935	222,069,941
Colfax	123,591,105	2,331,395	1,829,755	35,274,805	163,027,060
Cuming	171,811,650	——	4,111,290	42,977,910	218,900,850
Custer	281,396,050	1,142,495	1,626,075	43,246,165	327,410,785
Dakota	67,540,829	23,926	2,219,455	15,741,174	85,525,384
Dawes	47,993,489	197,060	1,274,105	14,384,460	63,849,114
Dawson	268,992,661	83,274	5,852,173	32,570,398	307,498,506
Deuel	40,974,861	4,475	389,610	7,938,402	49,307,348
Dixon	106,147,215	2,342,970	373,245	20,057,680	128,921,110
Dodge	158,994,775	——	6,514,965	33,242,505	198,752,245
Douglas	53,871,700	——	1,947,240	33,541,700	89,360,640
Dundy	98,479,210	9,046	703,716	11,099,861	110,291,833
Fillmore	197,415,225	1,522,090	766,415	35,872,360	235,576,090
Franklin	115,994,191	——	2,415,431	15,739,040	134,148,662
Frontier	105,588,095	——	1,967,905	15,089,470	122,645,470
Furnas	112,915,280	255,015	1,057,365	13,874,220	128,101,880
Gage	181,604,375	666,200	6,032,515	42,465,375	230,768,465
Garden	69,056,720	——	721,520	8,229,460	78,007,700
Garfield	31,267,080	——	505,120	6,334,010	38,106,210
Gosper	96,685,500	15,615	1,159,545	16,066,525	113,927,185
Grant	25,405,350	55	101,610	2,915,300	28,422,315
Greeley	81,947,520	——	460,110	10,537,110	92,944,740
Hall	167,409,520	120,410	5,850,340	39,294,150	212,674,420
Hamilton	220,980,811	9,660	4,297,764	56,958,355	282,246,590
Harlan	104,305,840	——	2,227,250	17,667,075	124,200,165
Hayes	65,460,058	——	393,452	12,203,790	78,057,300
Hitchcock	78,003,600	41,895	707,520	10,810,205	89,563,220
Holt	225,623,290	——	2,341,290	49,222,420	277,187,000
Hooker	18,025,902	——	13,700	1,484,030	19,523,632
Howard	110,350,400	19,940	889,895	26,234,419	137,494,654
Jefferson	120,528,713	8,560	3,066,393	27,030,930	150,634,596
Johnson	70,130,932	21,076	1,479,087	17,345,226	88,976,321
Kearney	201,658,140	——	1,611,375	32,077,750	235,347,265
Keith	88,782,345	——	1,476,800	22,475,400	112,734,545
Keya Paha	36,734,180	——	180,760	7,588,740	44,503,680
Kimball	57,168,283	10,810	415,673	12,072,147	69,666,913
Knox	144,619,420	8,280	3,481,880	30,174,364	178,283,944
Lancaster	148,255,860	——	8,272,480	61,248,734	217,777,074
Lincoln	218,279,490	——	3,823,030	37,949,425	260,051,945
Logan	27,583,640	7,700	230,000	4,175,260	31,996,600
Loup	25,008,550	——	243,995	3,421,955	28,674,500
Madison	154,661,255	234,967	6,645,068	37,667,123	199,208,413
McPherson	25,860,932	——	70,041	3,451,579	29,382,552
Merrick	148,441,580	31,775	4,231,140	34,949,180	187,653,675
Morrill	91,550,645	12,950	1,378,835	31,808,205	124,750,635
Nance	93,096,350	——	1,443,580	19,424,755	113,964,685
Nemaha	97,597,661	10,200	2,725,350	24,718,299	125,051,510
Nuckolls	117,739,180	144,500	1,857,105	16,097,925	135,838,710
Otoe	143,573,775	——	9,811,170	54,294,010	207,678,955
Pawnee	67,337,940	——	2,140,975	14,744,215	84,223,130
Perkins	116,318,216	5,500	1,282,000	15,191,330	132,797,046
Phelps	232,748,915	——	4,291,545	36,185,250	273,225,710
Pierce	135,798,295	——	5,503,560	26,750,195	168,052,050
Platte	200,703,825	——	7,068,670	46,411,620	254,184,115
Polk	144,662,588	2,860	1,489,665	25,807,225	171,962,338
Red Willow	95,078,990	——	1,151,535	19,444,547	115,675,072
Richardson	121,104,460	37,400	3,782,248	30,837,917	155,762,025
Rock	65,772,895	——	73,680	4,274,445	70,121,020
Saline	144,186,991	51,055	4,704,452	34,572,215	183,514,713
Sarpy	54,072,061	232,030	4,038,785	21,708,367	80,051,243
Saunders	203,436,200	11,300	10,821,830	47,700,435	261,969,765
Scotts Bluff	118,617,159	184,874	2,522,007	32,391,454	153,715,494
Seward	165,502,253	6,400	6,117,848	41,498,049	213,124,550
Sheridan	101,053,122	5,775	1,058,275	25,715,258	127,832,430
Sherman	80,438,663	——	1,100,860	13,527,065	95,066,588
Sioux	53,789,245	2,800	5,945	12,147,795	65,945,785
Stanton	102,582,900	——	842,075	22,496,270	125,921,245
Thayer	149,239,333	7,000	2,840,635	20,870,965	172,957,933
Thomas	14,595,075	6,530	107,385	3,555,920	18,264,910
Thurston	80,564,905	——	1,789,676	12,705,400	95,059,981
Valley	88,613,565	——	1,778,675	16,435,685	106,827,925
Washington	110,581,385	——	7,634,325	50,037,111	168,252,821
Wayne	114,560,715	——	2,762,520	24,641,725	141,964,960
Webster	94,249,420	——	695,750	17,293,445	112,238,615
Wheeler	48,951,425	——	294,280	15,746,085	64,991,790
York	223,843,261	14,904	5,693,466	45,337,881	274,889,512
Total	$10,801,719,469	$10,635,182	$240,343,728	$2,252,846,464	$13,305,547,843

Table 12

Actual Value of Agricultural Real Estate for 1986

Counties	IRRIGATED CROPLAND		DRYLAND CROPLAND		PASTURELAND		RANGELAND AND MEADOW	
	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
Adams	163,945	$ 140,094,015	99,202	$ 40,721,230	—	$ —	60,489	$ 5,067,973
Antelope	172,845	105,890,710	168,636	68,652,480	121,081	14,683,710	39,220	3,028,830
Arthur	11,089	3,754,088	—	—	—	—	416,931	22,234,677
Banner	21,906	8,115,341	169,141	23,489,355	—	—	244,619	6,725,990
Blaine	10,878	4,642,000	604	73,370	—	—	404,202	16,344,775
Boone	124,886	81,760,320	145,335	60,616,470	33,109	4,777,955	108,733	8,481,380
Box Butte	113,230	43,703,530	227,825	35,195,455	—	—	281,591	11,754,904
Boyd	4,855	2,446,880	99,409	28,840,240	—	—	208,467	8,739,960
Brown	70,043	35,950,901	6,752	1,753,458	—	—	640,931	34,132,855
Buffalo	201,114	159,662,024	108,202	39,799,568	—	—	238,625	16,143,993
Burt	47,409	32,774,661	205,238	110,167,654	39,340	4,586,603	—	—
Butler	85,922	64,026,465	200,585	96,090,670	45,458	5,459,750	14,985	1,249,430
Cass	2,273	1,494,200	264,233	141,493,983	42,396	3,701,586	—	—
Cedar	58,034	36,768,791	275,785	115,757,012	56,645	7,618,825	47,168	3,109,473
Chase	172,195	91,516,666	111,958	23,837,339	—	—	239,477	13,353,277
Cherry	39,462	14,309,284	24,857	5,318,190	—	—	3,278,030	139,747,775
Cheyenne	33,230	11,548,878	463,245	75,961,238	—	—	197,982	7,429,432
Clay	168,605	141,423,554	95,764	42,836,838	—	—	35,276	3,588,537
Colfax	58,589	43,445,345	145,274	74,436,175	28,459	4,267,875	13,026	1,424,245
Cuming	26,400	17,057,955	294,555	150,703,895	20,807	3,918,650	—	—
Custer	177,864	130,921,470	211,251	80,961,910	—	—	1,167,023	69,377,455
Dakota	10,705	7,704,909	113,141	57,033,131	27,672	2,734,182	—	—
Dawes	12,379	5,352,989	126,163	22,349,184	—	—	616,842	20,243,902
Dawson	270,092	231,572,225	40,765	16,884,119	—	—	288,517	20,451,122
Deuel	19,864	8,525,695	178,330	30,261,369	—	—	58,824	2,187,697
Dixon	16,230	11,257,300	192,594	85,480,415	67,387	9,186,570	700	61,255
Dodge	85,182	58,758,570	189,020	96,761,590	18,557	3,029,385	—	—
Douglas	10,914	8,229,110	79,790	44,295,670	9,900	1,232,270	—	—
Dundy	109,907	50,209,247	108,756	28,314,743	—	—	323,139	19,917,880
Fillmore	159,210	128,330,470	148,140	65,351,545	738	121,105	32,853	3,547,595
Franklin	79,381	67,041,409	86,637	34,443,669	—	—	171,562	14,373,620
Frontier	52,468	38,319,815	181,297	45,281,490	—	—	349,583	21,970,650
Furnas	42,303	33,912,845	198,337	64,952,595	—	—	179,776	13,902,285
Gage	43,134	29,584,355	343,140	140,538,170	26,345	3,114,760	88,406	8,191,575
Garden	33,979	12,573,805	108,576	18,435,015	—	—	816,973	37,712,985
Garfield	23,071	12,259,200	10,488	3,282,490	—	—	300,508	15,681,790
Gosper	70,959	63,561,840	66,839	22,824,610	—	—	139,949	10,287,330
Grant	2,452	852,070	—	—	—	—	465,855	24,505,315
Greeley	55,516	36,910,430	63,319	25,409,900	—	—	225,635	19,571,460
Hall	178,468	144,958,964	41,031	15,879,938	—	—	67,096	6,325,141
Hamilton	231,798	184,541,649	65,921	33,356,325	16,507	2,077,131	8,875	815,531
Harlan	66,519	54,424,495	113,158	39,227,975	—	—	129,801	10,534,490
Hayes	35,345	19,188,574	146,192	34,719,135	—	—	249,594	11,542,619
Hitchcock	27,295	16,946,030	208,303	49,206,755	—	—	189,054	11,701,505
Holt	235,604	136,691,950	80,513	22,549,450	—	—	1,043,287	66,058,365
Hooker	4,035	1,324,850	—	—	—	—	427,881	16,699,918
Howard	96,745	71,708,960	63,613	24,931,470	—	—	166,567	13,169,620
Jefferson	49,338	37,199,908	177,290	72,009,559	838	123,640	112,471	11,102,447
Johnson	12,253	8,624,775	129,303	54,210,670	84,463	7,281,501	—	—
Kearney	183,201	165,934,145	79,627	32,207,450	—	—	43,969	3,466,900
Keith	71,774	38,811,865	143,795	25,571,215	—	—	381,325	24,241,150
Keya Paha	18,380	8,228,890	33,064	7,335,205	—	—	409,314	21,159,650
Kimball	27,226	8,664,617	339,613	41,832,545	—	—	187,968	6,601,161
Knox	38,257	21,679,735	253,831	89,557,880	316,700	32,689,925	—	—
Lancaster	16,528	11,026,847	311,581	127,223,699	75,807	9,105,220	7,492	644,930
Lincoln	186,862	109,136,520	139,028	39,675,815	—	—	1,159,942	69,179,470
Logan	17,653	7,288,035	21,181	4,675,250	—	—	306,913	15,609,475
Loup	13,317	7,257,110	11,792	3,321,900	—	—	308,790	14,412,625
Madison	74,588	47,994,642	195,177	99,650,543	23,718	4,025,509	33,177	2,879,655
McPherson	13,436	4,897,093	2,182	386,125	—	—	501,072	20,558,554
Merrick	165,702	125,536,375	33,786	14,199,515	—	—	78,853	8,619,470
Morrill	111,026	52,265,395	79,243	12,869,785	—	—	644,499	25,595,670
Nance	51,872	38,061,540	96,641	45,454,955	—	—	113,671	9,416,330
Nemaha	3,562	2,632,195	184,288	90,016,185	54,998	4,907,293	—	—
Nuckolls	44,921	36,970,125	164,563	66,744,720	—	—	136,003	14,007,680
Otoe	3,364	2,526,655	282,771	131,907,645	80,414	9,036,455	—	—
Pawnee	685	477,620	136,277	53,437,115	121,785	13,380,800	—	—
Perkins	114,975	58,076,919	320,940	52,661,406	—	—	85,531	5,566,669
Phelps	224,558	211,897,200	42,863	17,178,410	158	23,365	46,911	3,572,225
Pierce	97,269	57,950,755	162,344	67,258,745	67,698	9,749,890	6,826	752,545
Platte	123,998	89,640,620	196,851	103,000,215	64,841	7,642,905	2,697	134,850
Polk	118,775	90,802,160	94,357	48,129,064	23,767	3,061,228	25,885	2,619,995
Red Willow	52,884	36,592,260	180,949	48,508,340	—	—	187,619	9,909,120
Richardson	2,084	1,290,975	230,633	109,328,300	87,971	10,272,270	—	—
Rock	71,701	31,271,105	3,514	849,180	—	—	522,470	33,618,515
Saline	78,038	59,835,376	193,277	77,056,278	5,406	871,538	65,380	6,354,804
Sarpy	6,878	5,092,152	82,965	46,745,320	18,108	2,099,772	—	—
Saunders	47,841	34,694,805	314,163	160,629,295	60,336	7,872,765	—	—
Scotts Bluff	172,153	104,761,238	35,711	5,863,044	—	—	194,873	7,897,088
Seward	98,955	72,608,884	181,979	86,839,155	58,633	5,851,614	—	—
Sheridan	60,326	22,898,340	167,042	30,767,490	—	—	1,202,805	46,978,448
Sherman	65,542	42,579,823	65,727	22,140,670	—	—	201,284	15,654,015
Sioux	32,086	15,327,925	16,606	2,472,565	—	—	1,061,634	35,780,615
Stanton	22,862	14,853,299	166,194	78,773,775	61,274	8,847,246	—	—
Thayer	103,464	83,071,111	154,396	58,221,486	1,796	241,562	84,307	7,516,315
Thomas	3,274	1,407,690	—	—	—	—	347,228	13,181,860
Thurston	5,722	3,958,951	155,788	73,822,529	10,491	2,658,295	—	—
Valley	73,442	53,352,115	62,278	23,309,115	—	—	105,543	11,898,765
Washington	5,140	3,606,395	190,534	105,034,690	13,873	1,643,165	—	—
Wayne	24,688	12,806,040	214,959	96,105,735	27,137	5,590,470	—	—
Webster	41,579	31,601,310	132,508	50,806,840	—	—	167,035	11,711 0
Wheeler	62,288	30,503,420	9,420	2,751,615	—	—	262,158	15,657,630
York	211,712	170,465,066	93,747	49,427,388	10,232	1,374,289	24,656	2,486,666
State Total	6,764,478	$4,682,268,855	12,556,692	$4,668,455,709	1,832,745	$218,861,074	23,098,353	$1,220,255,575

SHELTERBELTS		ACCRETION		WASTELAND		TOTAL AGRICULTURAL LAND	
No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value	No. of Acres	Actual Value
455	$ 9,110	—	$ —	2,782	$ 55,610	326,873	$ 185,947,940
9,692	193,830	—	—	1,616	32,320	513,090	192,481,880
—	—	—	—	3,966	19,830	431,986	26,008,595
—	—	—	—	8,644	86,440	444,310	38,417,126
864	4,320	—	—	1,166	5,830	417,714	21,070,295
1,510	30,210	—	—	5,533	110,665	419,106	155,777,000
—	—	—	—	5,086	50,860	627,732	90,704,749
—	—	—	—	5,580	27,905	318,311	40,054,985
196	984	—	—	7,897	39,491	725,819	71,877,689
484	7,259	—	—	21,768	326,606	570,193	215,939,450
—	—	—	—	2,689	53,759	294,676	147,582,677
—	—	—	—	2,827	70,650	349,777	166,896,965
10	250	—	—	7,750	193,796	316,662	146,883,815
1,419	28,377	74	1,478	3,076	61,526	442,201	163,345,482
390	3,896	—	—	650	6,497	524,670	128,717,675
—	—	—	—	40,721	203,604	3,383,070	159,578,853
—	—	—	—	3,095	30,956	697,552	94,970,504
89	1,784	—	—	5,302	106,041	305,036	187,956,754
—	—	—	—	699	17,465	246,047	123,591,105
—	—	—	—	6,491	131,150	348,253	171,811,650
—	—	—	—	9,288	135,215	1,565,426	281,396,050
—	—	—	—	3,430	68,607	154,948	67,540,829
—	—	—	—	4,741	47,414	760,125	47,993,489
—	—	—	—	5,677	85,195	605,051	268,992,661
—	—	—	—	10	100	257,028	40,974,861
—	—	—	—	8,756	161,675	285,667	106,147,215
—	—	—	—	17,799	445,230	310,558	158,994,775
—	—	—	—	4,570	114,650	105,174	53,871,700
—	—	—	—	3,734	37,340	545,536	98,479,210
—	—	—	—	3,226	64,510	344,167	197,415,225
—	—	—	—	6,775	135,493	344,355	115,994,191
—	—	—	—	1,614	16,140	584,962	105,588,095
—	—	—	—	7,378	147,555	427,794	112,915,280
—	—	—	—	8,776	175,515	509,801	181,604,375
—	—	—	147,705	18,720	187,210	978,248	69,056,720
—	—	—	—	3,716	43,600	342,783	31,267,080
96	1,920	—	—	490	9,800	278,333	96,685,500
—	—	—	—	9,593	47,965	477,900	25,405,350
—	—	—	—	3,694	55,730	348,164	81,947,520
—	—	3,758	181,448	4,264	64,029	294,617	167,409,520
348	8,696	2,334	117,695	2,551	63,784	328,334	220,980,811
—	—	—	—	5,944	118,880	315,422	104,305,840
—	—	—	—	973	9,730	432,104	65,460,058
—	—	—	—	6,931	69,310	431,583	78,003,600
7,094	35,660	—	—	57,404	287,865	1,423,902	225,623,290
—	—	—	—	227	1,134	432,143	18,025,902
10,916	410,615	—	—	4,557	129,735	342,398	110,350,400
—	—	—	—	4,658	93,159	344,595	120,528,713
—	—	—	—	699	13,986	226,718	70,130,932
—	—	1,910	38,200	572	11,445	309,279	201,658,140
—	—	12,644	127,345	3,077	30,770	612,615	88,782,345
—	—	14	—	2,071	10,435	462,843	36,734,180
—	—	—	—	6,996	69,960	561,803	57,168,283
—	—	—	—	34,594	691,880	643,382	144,619,420
—	—	—	—	10,200	255,164	421,608	148,255,860
—	—	24,974	220,480	6,714	67,205	1,517,520	218,279,490
—	—	—	—	2,176	10,880	347,923	27,583,640
1,061	5,305	—	—	2,322	11,610	337,282	25,008,550
2,491	49,824	—	—	3,054	61,082	332,175	154,661,255
—	—	—	—	3,832	19,160	520,522	25,860,932
—	—	2,220	60,000	546	26,220	281,107	148,441,580
—	—	13,794	760,760	5,903	59,035	854,465	91,550,545
260	6,500	96	2,400	6,187	154,625	268,727	93,096,350
—	—	—	—	2,100	41,988	244,848	97,597,661
37	1,670	—	—	694	14,985	346,218	117,739,180
—	—	711	13,230	4,690	89,790	371,950	143,573,775
—	—	—	—	2,121	42,405	260,868	67,337,940
—	—	—	—	1,322	13,222	522,768	116,316,216
—	—	3,022	60,440	964	17,275	318,476	232,748,915
3,264	65,290	—	—	1,053	21,070	338,454	135,798,295
—	—	—	—	11,415	285,235	399,802	200,703,825
—	—	1,106	27,657	899	22,484	264,789	144,662,588
—	—	—	—	3,493	69,270	424,945	95,078,990
—	—	—	—	10,646	212,915	331,334	121,104,460
—	—	—	—	6,819	34,095	604,504	65,772,895
184	3,675	—	—	2,766	55,320	345,051	144,186,991
—	—	223	5,585	5,168	129,232	113,342	54,072,061
—	—	—	—	9,571	239,335	431,911	203,436,200
—	—	—	—	9,578	95,789	412,315	118,617,159
333	8,339	—	—	5,369	134,261	345,269	165,502,253
—	—	—	—	40,884	408,844	1,471,057	101,053,122
—	—	4,225	63,375	52	780	336,030	80,438,663
—	—	—	—	20,814	208,140	1,131,140	53,789,245
—	—	—	—	5,429	108,580	255,759	102,582,900
—	—	—	—	2,882	188,859	346,845	149,239,333
—	—	—	—	1,105	5,525	351,607	14,595,075
—	—	—	—	6,256	125,130	186,257	80,564,905
—	—	—	—	3,571	53,570	344,834	88,613,565
—	—	—	—	11,898	297,135	221,445	110,581,385
—	—	—	—	2,924	58,470	269,708	114,560,715
—	—	—	—	6,480	129,600	347,602	94,249,420
19	930	—	—	7,566	37,830	341,451	48,951,425
190	5,685	—	—	3,366	84,167	343,903	223,843,261
41,402	$884,129	71,105	$1,827,798	632,672	$9,166,329	44,997,447	$10,801,719,469

Table 13

Actual Value of Urban Real Estate for 1986

Counties	Acreage Land Lot Unimprov.	Acreage Land Lot Improved	Acreage Improvements	Residential Lot Unimprov.	Residential Land Lot Improved	Residential Improvements	Com. Land Lot Unimprov.	Com. Land Lot Improved
Adams	$ 295,750	$ 2,612,310	$ 28,271,570	$ 3,219,815	$ 35,619,815	$ 268,423,560	$ 3,066,970	$ 21,947,440
Antelope	94,585	492,265	4,243,080	539,490	3,688,330	33,492,565	214,050	1,480,230
Arthur	1,849	4,000	249,775	20,350	82,160	817,040	1,720	15,535
Banner	325	42,440	455,585	10,085	32,090	455,475	1,880	3,330
Blaine	26,090	8,515	212,940	33,770	78,025	637,495	835	17,685
Boone	56,530	499,290	4,986,800	266,340	3,872,045	27,375,895	142,670	1,402,690
Box Butte	301,105	872,900	6,133,695	729,360	12,311,418	78,215,234	548,447	4,543,950
Boyd	5,980	51,710	478,075	115,120	547,140	9,589,925	16,345	120,490
Brown	134,687	477,871	2,927,975	522,355	5,430,630	20,233,368	266,408	2,018,870
Buffalo	206,900	1,589,975	17,461,490	5,060,445	34,585,675	198,894,220	1,679,925	13,861,840
Burt	26,234	221,157	1,131,064	541,306	5,825,869	33,671,908	121,810	1,401,790
Butler	665,350	682,500	8,857,350	961,060	7,659,850	35,469,945	264,560	1,514,780
Cass	1,363,467	7,117,296	24,031,167	4,588,748	22,399,441	96,980,703	1,088,339	4,111,949
Cedar	217,235	1,160,435	6,022,925	588,675	3,622,455	32,353,145	68,910	1,144,990
Chase	21,440	167,631	1,459,435	465,677	3,716,764	23,157,352	571,701	1,320,686
Cherry	—	—	—	523,413	3,920,792	29,555,433	151,350	1,646,972
Cheyenne	20,558	175,045	2,950,547	471,287	8,238,579	63,787,144	582,120	3,328,847
Clay	49,552	192,380	1,497,167	909,620	4,839,560	39,350,038	154,770	931,025
Colfax	215,095	700,545	6,080,860	833,600	8,785,045	55,831,815	395,475	2,338,320
Cuming	103,875	820,290	5,072,925	816,450	8,294,165	62,923,910	241,545	4,073,005
Custer	308,095	424,105	5,278,985	959,470	7,363,890	55,970,940	321,970	3,399,255
Dakota	357,972	2,141,305	17,382,175	2,318,493	12,782,014	76,590,977	2,213,595	8,204,173
Dawes	67,020	92,266	1,227,249	306,290	6,409,255	46,105,410	13,780	2,502,420
Dawson	737,571	2,962,647	17,126,157	2,347,760	19,623,018	120,170,517	950,535	10,307,144
Deuel	30,315	111,343	1,679,551	30,117	1,635,722	11,915,696	20,000	492,386
Dixon	7,440	282,085	2,535,615	491,845	4,151,560	22,303,635	119,755	948,180
Dodge	—	—	—	3,917,770	41,427,975	264,210,640	2,432,560	15,140,290
Douglas	12,986,660	—	—	71,250,830	933,859,025	4,179,304,675	79,517,230	430,545,950
Dundy	—	—	—	327,701	2,327,602	10,902,925	56,956	531,976
Fillmore	32,790	—	—	836,660	6,402,265	45,758,800	134,570	1,106,290
Franklin	7,925	416,720	2,130,030	483,555	2,077,785	21,103,860	59,065	496,645
Frontier	9,145	207,780	1,593,745	166,775	1,752,460	12,619,630	20,695	287,000
Furnas	16,720	155,235	1,449,280	291,725	3,101,050	23,230,570	45,420	437,075
Gage	89,310	2,240,075	16,820,489	2,051,870	19,919,985	141,496,668	476,115	7,874,325
Garden	64,995	182,235	1,435,105	56,780	764,960	11,318,755	28,400	200,775
Garfield	123,765	143,965	1,045,305	81,725	1,123,375	11,229,710	112,915	373,515
Gosper	200	184,820	1,864,280	60,955	873,340	6,886,500	33,935	351,785
Grant	110	13,570	447,585	10,070	65,330	1,783,040	2,020	35,910
Greeley	7,370	28,870	690,875	10,208,260	620,900	9,489,015	51,255	153,370
Hall	327,010	3,172,075	11,119,950	7,866,885	100,035,570	393,072,840	14,223,670	38,165,630
Hamilton	1,099	447,484	3,130,435	970,124	5,002,409	59,812,200	250,570	2,145,455
Harlan	—	—	—	207,325	1,569,745	21,338,200	167,510	313,450
Hayes	—	—	—	63,540	204,765	2,540,860	—	37,795
Hitchcock	—	—	—	522,960	1,844,090	11,836,815	21,945	376,050
Holt	383,710	634,780	10,907,055	807,940	7,159,265	54,383,765	171,040	2,213,225
Hooker	4,725	22,485	344,935	71,225	479,104	4,362,796	8,755	111,165
Howard	166,176	665,615	5,781,262	597,883	4,036,255	27,683,125	176,755	1,417,326
Jefferson	188,290	1,054,159	6,572,807	458,784	5,396,087	41,923,001	484,110	1,726,750
Johnson	60,715	413,800	2,461,927	385,320	3,540,765	23,788,250	45,935	603,255
Kearney	—	156,315	9,616,020	701,760	5,756,545	45,002,505	139,710	1,682,715
Keith	341,595	1,364,165	9,236,345	1,143,370	11,372,855	72,387,055	493,200	5,239,095
Keya Paha	—	—	—	47,870	328,040	2,033,449	6,170	60,805
Kimball	32,167	138,564	1,462,495	221,717	4,153,643	32,570,199	254,736	1,546,033
Knox	—	206,985	—	832,455	5,673,713	44,078,896	127,340	1,905,135
Lancaster	11,098,488	25,237,845	89,063,991	52,653,112	436,282,971	2,104,677,844	75,711,843	199,209,615
Lincoln	495,105	2,315,850	11,379,990	8,797,675	52,529,230	249,735,260	4,252,415	18,262,325
Logan	12,500	49,437	205,430	213,998	239,740	2,273,389	10,148	97,177
Loup	1,718	21,302	73,607	57,708	359,889	920,785	1,480	35,705
Madison	235,273	860,819	5,616,376	6,058,057	42,642,281	260,579,651	4,475,776	27,981,204
McPherson	—	—	—	7,318	21,387	699,038	346	2,215
Merrick	79,710	851,020	8,712,160	542,335	4,791,880	41,266,855	79,740	1,099,350
Morrill	82,175	226,370	4,291,160	627,670	3,975,500	27,696,530	303,255	1,289,875
Nance	30,770	244,805	1,897,334	183,085	1,910,595	20,186,577	60,335	220,190
Nemaha	109,526	860,776	6,204,740	612,810	4,335,680	41,826,295	156,673	1,607,153
Nuckolls	322,005	414,850	3,108,055	137,045	2,158,945	28,158,590	116,460	899,610
Otoe	1,384,365	59,075	334,195	3,041,425	16,730,820	92,005,850	751,675	4,662,825
Pawnee	186,895	399,780	1,177,390	98,925	1,225,235	9,817,885	44,305	203,280
Perkins	44,562	355,289	3,500,255	146,230	1,374,540	18,042,035	59,100	595,365
Phelps	17,850	1,056,855	7,745,475	1,218,225	7,090,455	65,390,965	593,205	3,628,010
Pierce	157,185	1,268,715	7,537,375	533,460	4,639,320	39,658,290	63,350	742,170
Platte	516,820	707,755	17,921,485	8,265,445	41,468,490	245,549,235	2,725,605	21,140,390
Polk	64,970	492,190	4,133,815	198,005	2,693,695	23,697,280	136,750	982,445
Red Willow	294,826	600,738	9,352,786	1,510,169	11,014,430	81,219,562	284,692	5,925,397
Richardson	40,762	432,242	1,810,515	1,542,666	10,770,458	52,068,495	422,419	2,438,273
Rock	6,365	5,510	16,020	191,305	1,695,300	14,369,495	53,150	692,145
Saline	1,500	863,963	4,995,290	1,063,945	14,290,985	80,656,655	234,655	2,444,390
Sarpy	1,008,878	4,532,261	22,311,871	20,144,313	162,950,485	1,033,396,200	6,631,040	31,626,926
Saunders	376,240	4,376,155	16,907,730	1,627,055	12,572,890	84,181,847	351,575	3,649,260
Scotts Bluff	811,886	2,506,353	21,242,828	4,890,090	37,657,585	243,273,916	2,998,174	19,118,911
Seward	148,748	2,945,204	14,974,590	925,511	11,195,220	85,288,355	581,678	4,363,845
Sheridan	173,149	526,496	4,753,224	539,991	3,945,948	31,192,931	403,223	2,562,160
Sherman	23,415	119,585	1,157,417	168,445	1,373,165	11,918,716	5,355	312,055
Sioux	—	—	—	16,275	121,790	2,521,235	4,195	26,755
Stanton	192,885	2,493,360	16,016,940	307,380	2,023,270	15,957,000	—	431,830
Thayer	98,509	388,545	2,645,645	724,900	5,152,745	35,716,250	120,040	1,445,095
Thomas	—	—	—	70,075	409,190	2,576,205	5,740	65,585
Thurston	44,749	151,477	1,087,685	203,935	1,608,485	16,123,210	50,405	397,875
Valley	109,505	400,365	2,294,880	648,840	5,620,970	25,382,530	520,570	2,505,420
Washington	3,145,110	8,253,900	36,168,310	2,962,603	15,580,816	86,190,070	714,169	5,318,465
Wayne	147,270	891,050	4,779,400	473,840	5,962,925	52,237,390	238,575	1,890,275
Webster	46,405	41,825	136,145	208,010	2,357,105	22,610,865	56,070	525,065
Wheeler	—	—	—	46,605	206,245	1,531,610	2,415	60,485
York	69,918	2,244,217	13,057,671	1,139,030	15,435,927	109,119,303	697,689	6,950,133
State Total	$41,739,534	$102,947,982	$597,775,862	$255,112,286	$2,343,290,797	$12,380,136,283	$216,722,337	$983,566,021

Commercial Improvements	Indus. Land or Lot Unimproved	Indus. Land or Lot Improved	Industrial Improvements	Rec. Land or Lot Unimproved	Rec. Land or Lot Improved	Recreation Improvements	Total Non-Ag. Land and Improve.
$ 82,189,965	$ 279,610	$ 2,166,610	$ 25,093,840	$ ——	$ ——	$ ——	$ 468,187,255
13,347,230	30,060	144,800	279,385	14,980	9,550	58,515	58,129,115
157,976	——	——	——	——	——	——	1,350,405
153,685	——	——	——	——	——	——	1,154,895
378,055	——	——	——	——	——	——	1,393,410
15,614,570	——	——	——	——	——	——	54,216,830
28,592,315	47,675	169,520	5,552,175	——	——	——	138,017,794
2,118,865	——	——	——	86,960	——	——	13,130,610
8,112,884	——	——	——	125,520	99,825	444,402	40,796,795
81,834,380	9,820	493,470	12,200,275	——	——	——	367,878,415
10,241,720	51,065	365,377	3,309,845	19,815	45,820	206,650	57,181,430
15,103,345	——	75,575	1,132,395	85,760	——	——	72,472,470
52,070,742	2,825,574	791,664	1,814,808	9,119,884	6,455,753	18,742,311	253,501,846
12,512,120	——	——	——	10,110	3,000	830	57,704,830
12,793,448	——	——	——	——	9,361	11,214	43,694,709
14,279,499	——	——	——	——	——	——	50,077,459
18,783,371	74,778	236,686	4,659,518	——	——	——	103,308,480
9,636,410	20,585	510,775	7,362,320	——	——	——	65,454,202
22,980,035	——	——	——	——	——	——	98,160,790
25,475,810	——	431,175	4,583,690	20,320	——	——	112,857,160
19,968,060	255	203,655	3,508,175	——	——	——	97,706,855
38,193,893	42,840	259,862	10,206,717	——	——	——	170,694,016
15,777,330	——	——	——	——	——	——	72,501,020
32,581,821	90,376	830,557	10,188,909	305,138	643,137	3,635,167	222,500,454
2,900,175	560	18,000	273,942	——	——	——	19,107,807
10,358,380	——	——	——	——	——	——	41,198,495
59,104,150	138,390	1,599,855	19,214,945	——	385,655	35,880	407,608,110
1,979,957,435	23,432,800	99,445,480	437,566,685	——	——	——	8,247,866,770
3,146,496	——	——	——	——	4,230	14,014	17,351,900
12,524,420	——	——	330,280	——	——	112,380	67,238,455
4,455,070	——	——	——	——	——	——	31,230,655
2,725,510	——	——	——	——	13,565	57,655	19,453,960
5,882,380	150	3,455	83,795	——	——	——	34,696,855
37,609,329	95,010	453,905	6,314,290	——	——	——	235,441,371
2,672,430	——	16,040	444,425	——	——	——	17,184,900
2,771,500	——	3,500	88,075	——	——	——	17,097,350
1,689,320	——	——	——	24,500	187,500	995,170	13,152,305
797,750	——	——	——	——	——	——	3,155,385
3,852,305	——	——	——	——	——	——	25,402,220
152,001,540	57,000	1,784,600	27,141,560	——	——	——	748,968,330
20,520,100	14,625	178,130	4,341,395	115,510	——	——	96,929,536
4,434,840	1,500	18,000	227,170	211,430	328,405	2,729,505	31,547,080
2,493,760	——	——	——	——	——	——	5,340,720
3,317,255	——	——	——	——	——	——	17,919,115
17,620,980	——	——	——	——	——	——	94,281,760
1,485,640	——	——	——	——	——	——	6,890,830
7,386,502	——	——	——	403,080	54,000	189,401	48,557,380
13,970,876	2,180	168,270	3,157,010	——	——	——	75,602,324
5,373,073	——	150	35,000	——	——	——	36,708,190
13,010,350	625	52,615	794,420	167,970	340,150	4,383,610	81,805,310
31,267,845	13,870	130,500	3,583,830	2,245,760	2,554,795	13,001,135	154,375,415
501,561	——	——	——	——	——	——	2,977,895
10,240,559	——	——	——	——	——	——	50,620,113
12,490,565	224,200	——	——	1,153,130	573,621	5,264,119	72,530,159
538,330,611	23,042,437	26,064,998	126,629,778	——	——	——	3,708,003,533
81,797,080	——	133,590	177,630	——	——	——	429,876,150
712,290	——	——	——	——	——	——	3,814,109
245,220	——	——	——	832	——	——	1,718,246
112,115,381	123,465	1,873,902	25,583,902	130,146	——	——	488,276,233
81,781	——	——	——	——	——	——	812,085
12,342,850	——	38,955	817,160	15,905	113,245	80,430	70,831,595
6,231,510	——	57,000	893,630	——	——	——	45,674,675
4,615,365	——	——	——	——	——	——	29,349,056
8,736,410	——	53,650	1,687,170	——	——	——	66,190,883
13,065,300	7,610	29,620	6,204,700	——	——	——	54,622,790
26,562,390	——	——	——	——	——	——	145,532,620
2,328,250	14,285	66,730	184,630	48,510	40,425	87,790	15,924,315
7,565,865	——	——	——	——	——	——	31,683,241
18,691,215	——	228,840	6,562,250	——	——	——	112,223,345
6,213,005	——	——	——	——	——	——	60,812,870
70,619,365	330,945	3,495,105	31,249,585	439,925	93,225	71,555	444,594,930
7,375,025	——	——	——	115,047	22,100	24,650	39,935,972
41,352,325	——	16,505	411,249	——	——	——	151,982,679
14,477,377	42,556	141,780	2,048,419	14,064	75,053	212,519	86,537,598
5,919,785	——	——	——	——	15,300	43,995	23,008,370
19,955,920	——	869,240	26,139,625	9,005	48,640	133,775	151,707,588
192,787,086	1,980,339	1,943,709	7,809,625	——	——	——	1,487,122,733
21,781,555	——	11,500	595,175	73,000	579,475	5,291,283	152,374,740
87,193,776	171,769	1,644,140	13,618,605	——	——	——	435,128,033
24,179,985	——	355,205	6,189,720	——	——	——	151,148,061
11,444,899	——	——	——	630	——	——	55,542,651
3,112,525	——	9,205	171,690	4,395	1,900	26,489	18,404,357
649,790	——	——	——	——	——	——	3,340,040
2,852,735	——	226,060	12,766,640	——	——	——	53,268,100
6,999,918	75,930	35,460	319,850	——	——	——	53,722,887
672,655	——	3,000	92,880	3,200	——	——	3,898,530
4,749,840	65	36,085	646,995	——	——	——	25,100,776
10,674,600	——	76,310	146,695	——	——	——	48,380,685
23,888,577	——	110,680	2,241,305	163,945	34,940	147,185	184,920,075
18,263,250	2,855	70,495	795,605	——	——	——	85,742,930
4,424,915	——	——	——	——	——	——	30,406,405
742,905	——	——	——	51,345	164,335	402,810	3,208,755
46,780,211	11,625	410,273	5,149,196	74,234	13,500	30,691	201,183,618
$4,419,993,167	**$53,257,429**	**$148,554,233**	**$872,622,583**	**$15,254,050**	**$12,910,505**	**$56,435,130**	**$22,500,318,199**

INDEX

A

Alcoholic Beverages Tax 5,61,62
Assessed Valuations
- County 78
- City 79
- History of State 76
- Set by State Board 87

Aviation Fuels Tax 5,61,68

B

Bingo, Lottery & Raffle Tax 9,71

C

Chronology of Tax Rates
- Alcoholic Beverages 62
- City Sales 56
- Lodging 70
- State Income and Sales 13

Cigarette Tax 5,61,63
Corporate Income Tax 4,17
- Analysis of Tax Returns 31
- Cash Receipts 30
- Rates 13,17

Corporate Organization and Qualification Fees 8
Corporate Occupation Tax 8,61
Credit for the Elderly 16,19
- Analysis of Tax Returns 28

Credit for Energy Source 16,19
- Analysis of Tax Returns 29

Credit for Nonhighway Motor Fuel 16,19
- Analysis of Tax Returns 27

Credit for Tax Paid Another State 16,19
- Analysis of Tax Returns 28

D

Documentary Stamp Tax 6,61

E

Estate Tax 9,61

F

Fire Marshall Tax 8
Food Sales Tax Credit 16,19
- Rates 13

Franchise Valuation 87

H

Homestead Exemption 74,78

I

In Lieu of Taxes, Public Power District 75,86
Income Tax Report 15
Individual Income Tax 4,15
- Cash Receipts 29
- Farmers, Fishermen, Ranchers 20
- Liability 18,26,27
- Rates 13,17
- Statistics 18

Insurance Premium Tax 7,61

L

Litter Fee Receipts 9,69
Local Option Revenue Act 4,33,56
Lodging Tax 9,70
Lottery & Raffle Tax 9,71

M

Mechanical Amusement Devices Tax 9,61
Mill Levies
- City 80
- County Average 78

Miscellaneous Tax Receipts 59,61
Motor Fuels Tax 4,59
- Seven Year Analysis 65,66
- Gasohol 4,68
- Importing Dealers 67
- Special Fuels 67
- Interstate Motor Carriers 69

Motor Vehicle Registration Fees 7,61

N

Net Taxable Sales
- Business Classification 41,48
- County and City 35
- Motor Vehicle 40

O

Oil and Gas Severance Tax 6
Oil and Mineral Interest, Valuation of 88

P

Parimutuel Wagering Tax 6,61,64
Personal Income 4,10
- Per Capita 10

Personal Property Tax Relief 73
Personal Property, Actual Value 89

Property Tax 73
History of Total 76
Miscellaneous Schedules 90
Selected Taxes Levied 84
Tangible 77

R

Railroad Valuation 87
Real Estate Valuation 88
Agricultural 92
Rural 91
Urban 94
Revenue Sources, State 4

S

Sales and Use Tax 4,33
Business Classification 41,48
Cash Receipts 57
Cash Revenues 57
County and City 35
Motor Vehicle 40
Rates 13
Returned to Municipalities 56
State Funds Distributed to Local Government Subdivisions 12

T

Tax Revenue Per Capita, State 10

W

Withholding Tax 13,15
Cash Revenues 30